
Publication 4162
Modernized e-File Test Package
for Forms 1120/1120S
For Tax Year 2004

U.S. Corporation Income Tax Return

U.S. Income Tax Return for S
Corporation

And

Form 7004, Application for
Automatic Extension of Time to File
Corporation Income Tax Return

Internal Revenue Service
Electronic Tax Administration

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1120/1120S ASSURANCE TESTING TAX YEAR 2004 **(INCLUDING 7004)**

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2005 (Tax Year 2004) filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS e-file Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/efile/article/0,,id=106801,00.html> URL.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

1. Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
2. Returns have few validation or math errors;
3. IRS can receive and process the electronic returns;
4. Filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2004 Assurance Testing System (ATS) consists of ten(10) return scenarios. The test returns include a limited number of forms and schedules that are accepted for electronic filing. Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs and Name Controls.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Also included are three (3) test scenarios for the Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return that need to be completed and submitted for approval.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only—the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: <http://www.w3.org/XML/>

- W3C XML Schema Home Page: <http://www.w3.org/XML/Schema>
- XML Spy: <http://www.xmlspy.com/>
- Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services:
<http://msdn.microsoft.com/library/default.asp?url=/downloads/list/xmlgeneral.asp>

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed. Example:

Test Scenario

Helping Hands, Inc.
31 Any Street
Anytown, MO 20901

XML Format

Helping Hands Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MO (StateType)
20901 (ZipCodeType)

PASSWORDS

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. It will be valid at the beginning of ATS, which will begin November 3, 2004. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255-0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

ELECTRONIC SIGNATURES

Tax Professionals who file 1120/1120S have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. The selected signature option must be identified in the Return

Header. Tax Professionals who file 7004 have one option of filing using the Practitioner PIN method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453x, the scanned 8453x must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected.

- **Practitioner PIN**

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs - one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN - The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.
2. Practitioner PIN - The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-C or 8879-S.

The following fields are required for the Practitioner PIN method or the return will be rejected.

- Practitioner PIN
 - PIN Entered By Indicator
 - Name of Officer
 - Title of Officer
 - Taxpayer PIN
 - Date Signed
- **Scanned Form 8453**

The scanned Form 8453 method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-C or 8453-S will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of "Binary Attachment 8453 Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed Form 8453-C/8453-S must then be scanned into a PDF document and inserted into the electronic return as a binary attachment.

The binary attachment must be named "8453 Signature Document".

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages; however Test Scenario 3 will always reject. This is to provide you with experience in reading the Error Records contained in the Acknowledgement File. Test Scenario 3 will be rejected with Business Rule Number R0000-010, [If Name of the Preparer Firm is provided in the Return Header ("PreparerFirmBusinessName" has a value), then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.] Any additional Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, other than Test Scenario 3, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Tests 1-5 should be in the first transmission and Tests 6-10 in the second transmission. If you have included the 7004 test scenarios in your testing, include these tests in the second transmission. The first transmission must include the test with the Business Rule R0000-010 rejection.

COMMUNICATIONS TEST FOR THE e-file SYSTEM

If you are a Transmitter and will be transmitting using the Electronic Management System (EMS), you must pass the communications test with software using the asynchronous (ASC) protocol. The EMS site for communications testing is the Tennessee Computing Center (TCC). If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to TCC. Transmitters who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet. If you will be transmitting through both EMS and the Internet, communications tests must be performed through both systems.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to "production" status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using

the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINS) that is provided in the test package for your independent tests. DO NOT use any other EINS. See Exhibit 3 for the list of valid EINS and Name Controls.

EXHIBITS

The following exhibits are provided at the end of this document:

Exhibit 1 - Standard Postal Service State Abbreviations and Zip Codes

Exhibit 2 - Foreign Country Codes

Exhibit 3 - List of valid EINS and Name Controls

EXHIBIT 1
VALID ZIP CODES

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

EXHIBIT1 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 2
FOREIGN COUNTRY CODES

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica

Code	Foreign Country	Code	Foreign Country
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macao
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino

Code	Foreign Country	Code	Foreign Country
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

EXHIBIT 3
VALID EINS AND NAME CONTROLS

<u>For 1120</u>	<u>Name Control</u>
11-0000001	HELP
11-0000002	HIDE
11-0000003	ANYW
11-0000004	MAIL
11-0000005	INTE
11-0000012	GREE
11-0000013	ACME
11-0000014	COUN
11-0000015	ABCE
11-0000016	SHAR
11-0000017	DEFF
11-0000018	GHIF
11-0000019	JKLF
11-0000020	MNOF
11-0000021	ABCF

<u>For 1120S</u>	<u>Name Control</u>
11-0000006	GREA
11-0000007	WORK
11-0000008	GOLD
11-0000009	TREE
11-0000010	PACK
11-0000022	HANK
11-0000023	BIGE
11-0000024	CLEA

<u>Other</u>	<u>Name Control</u>
11-0000011	ELEC
001-06-0001	DESI
001-06-0002	BOOK
001-06-0003	CALV
001-06-0004	HOBB
001-06-0005	SALE
001-06-0006	ORTI
001-06-0007	TAXM
001-06-0008	EXEM
001-06-0009	CLEA
001-06-0010	SHAD
001-06-0012	STAI
001-06-0013	LIFT
001-06-0014	TRIM
001-06-0016	DOE
001-06-0017	DOE
001-06-0018	DOE

001-06-0019

FUEL

For 7004

Name Control

11-0000030
11-0000031
11-0000032
11-0000033
11-0000034
11-0000035
11-0000036
11-0000037
11-0000038
11-0000039
11-0000040
11-0000041
11-0000042
11-0000043
11-0000044
11-0000045
11-0000046
11-0000047

RAMC
MODE
FRUI
FORE
UNIT
ANYB
HOME
ANYL
NUCL
VOTE
ANYR
ANYF
SECO
HOTT
APPL
ANYF
ANYC
ANYR

999-06-0016
999-06-0017
999-06-0017
999-06-0002
999-06-0041
999-06-0005
999-06-0042

DOE
DOE
DOE
BOOK
DUDO
SALE
WIND

Tax Year 2004 1120/1120 TEST SCENARIOS

1. 1120 - 4626, Sch D, 3800, 4562, 4797, 5884, 6765

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263AcostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule

2. 1120 - 851, Sch N, Sch D, 4562, 4626, 4797, 5471(3), 5471 Sch J(3), 5471 Sch M(3), 5471 Sch O (1), 1122, 8827

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263AcostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
OtherAssetsStatement (2)
Binary Attachment - (Org Chart for F5471 Sch O)

3. 1120 - Sch D, 4626, 4797, 4562, 6198, 8275

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule

4. 1120 - 4562, 5472 (2), 8833, 8866

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
Binary Attachment - Scanned Form 8453-C

5. 1120 - Sch N, 926, 1118, 1118 Sch J, 4562, 5471, 5471 Sch J, 5471 Sch M, 8832 (4), 8865

ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule

ItemizedOtherInvestmentsSchedule (2)
ForeignEntitiesOwnedStatement
ItemizedOtherIncomeLossSchedule
ItemizedOtherDeductionsSchedule2 (2)
TotalForeignTaxesSchedule8865
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
OtherCurrentAssetsStatement
OtherInvestmentStatement
OtherCurrentLiabilitiesStmt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmt
Post1986UndistributedEarningsSchedule
ForeignBranchIncomeStatement

6. 1120S - 3115, 4562, 4797, 8825, 970 Sch K-1(5)

CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
DetailedAnalysisOfAllInventoriesStatement
AdjNotIncludedInIncomeOverThreeYearExplnStatement
PoolingMethodStatement
CostSystemUsedStatement
OverallMethodOfAccountingAttachment
TradeorBusinessStatement

7. 1120S - Sch D, 4136, 4562, 8825, Sch K-1(2)

CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
SupplementalInformationStmt
ToWhomDieselFuelSoldStatement

8. 1120S - Sch D, 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1(2)

CharitableContributionsSchedule
FairMarketValueStatement
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule

ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherCostsSchedule
ItemizedDeductionsPortfolioIncomeLossStatement
SupplementalInformationStmt

9. 1120S - Sch K-1, 4562, 5471, Sch J(5471), Sch M(5471), 5472

CharitableContributionsSchedule
ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherDedcutionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
Supplemental Information Statement

**10. 1120S - Sch K-1, 4562, 4797, 8865, Sch O(8865), Sch P(8865),
Sch K-1(8865)**

ItemizedOtherIncomeSchedule
CharitableContributionSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
SupplementalInformationStatement

Entities for Release 3.1 Test Scenarios 7004

1. Form: 1120S

RAM Corporation, Inc. 11-0000030
101 Main Street
Downtown, MD 20601

Name Control: RAMC

2. Form 1120

Modern Technologies, Inc. 11-0000031
301 New Street
Newtown, ND 58204

Name Control: MODE

Affiliate 1: Hottest Communications 11-0000043
100 Mall Avenue
Uptown, OH 45324

Name Control: HOTT

Affiliate 2: High-Tech Solutions PENDING
200 Main Street
Anytown, NC 27905

Name Control: HIGH

3. Form 1120-F

Foreign Business One 11-0000033
2 Rue Street
Paris City. France

Name Control: FORE

Write-In: FILING UNDER REGULATION SECTION 1.6081-5

Additional Entities that can be used

Form 990C

Any Farmer's Cooperative Assoc 11-0000045
Box 233 Farmer Lane
Farm Ville, NE 68108

Name Control: ANYF

Form 1120

Any Business 11-0000035
11 Any Place
Anywhere, VA 20134

Name Control: ANYB

Form 1120 'SUBCHAPTER T COOPERATIVE'

Fruit Growers Coop. 11-0000032
34 Orchard Street
Produceville, SC 29615

Name Control: FRUI

Form 1120A

United States Corporation, Inc. 11-0000034
55 Any Street
Anytown, MI 49261

Name Control: UNIT

Form 1120F

Second Foreign Corporation 11-0000042
7 Pickle Circus
Londontown, England

Name Control: SECO

Form 1120H

Homeowners Assoc. 11-0000036
12 Home Street
Hometown, WI 53034

Name Control: HOME

Form 1120L

Any Life Insurance Co. 11-0000037
99 Liability Street
Anytown, CT 06765

Name Control: ANYL

Form 1120ND

Nuclear Trust 11-0000038
1 Atom Lane
Electronton, TN 37730

Name Control: NUCL

Form 1120PC

Any Casualty Insurance Co. 11-0000046
100 Coverage Street
Anytown, MN 56765

Name Control: ANYC

Form 1120POL

Vote for Anyone 11-0000039
P.O. Box 1000
Middle Road
Fence Town, NY 00430

Name Control: VOTE

Form 1120REIT

Any Real Estate Investment Trust 11-0000040
88 Main Street
Profit, MA 01676

Name Control: ANYR

Form 1120RIC

Any Regulated Investment Co. 11-0000047
123 Main Street
Anytown, DC 20075

Name Control: ANYR

Form 1120SF

Any Settlement Funds
123 Easy Street
Money Town, NJ 08912

11-0000041

Name Control: ANYF

Corporation Officers:

Doug Doe 999-06-0016
President
87 Any Street
Anyplace, VT 05382
301-555-1212

Jacque DuDoe 999-06-0041
President
2222 French Street
Paris City, France
011-44-99999-5555

Jane Doe 999-06-0017
Chairman of the Board
77 That Street
This Town, WA 98378
301-555-1313

Sarah Sales 999-06-0005
Treasurer
49 Any Street
Anytown, PA 19561
301-555-1616

Tom Doe 999-06-0018
Agent
1 Right Street
Left Town, OR 97838
301-555-1414

Ron Windsor 999-06-0042
President
33 Pickle Lane
London Town, England
011-99-99999-9990

Rebecca Book 999-06-0002
Vice President
46 Any Street
Anytown, NY 10005
301-555-1515

Test Case - Do Not Process

Anywhere Telecommunications, Inc.

11-0000003

TEST SCENARIO 3

FORMS REQUIRED: 1120, Sch D, 4626, 4797, 4562, 6198, 8275

ATTACHMENTS:

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule

BINARY ATTACHMENTS: Scanned Form 8453-C

OTHER:

HEADER INFO:

MultipleSoftwarePackagesUsed: No
Originator: **EFIN:** Self-select
Type: ERO
NameControl: ANYW
PractitionerPIN: **EFIN** – Self-select, **PIN** – Self-select,
PIN Entered by – ERO
Officer: **Name:** Roger Rabbit
Title: Chief Executive Officer
Phone: 703-555-1212
EmailAddress:
DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007/11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Anywhere Telecommunications, Inc.

TAXPAYER EIN: 11-0000003

TAX PERIOD: Fiscal Year Filer 02/01/04 – 01/31/05

ADDRESS: 33 Any Street
Anytown, ND 58204

DIRECT DEPOSIT: N/A

Details for attachments to Form 1120

Schedule 1, Form 1120, Page 2, Sch A, Line 5, Other Costs
(ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold
Cost of Service

2,877
105,665

Test Case - Do Not Process

Anywhere Telecommunications, Inc.

11-0000003

Total 108,542

Schedule 2, Form 1120, Page 3, Sch K, Line 5, 50% or More of Voting Stock
(AnyoneOwned50PctOfCorpVotingStockStatement)

Name: Counselor #1
Employer ID: 11-0000014

Schedule 3, Form 1120, Page 4, Sch L, Line 18, Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Benefits	146,300	2,844
Miscellaneous	<u>1,173,504</u>	<u>1,253,703</u>
Total	1,319,804	1,256,547

Repeat Group 1, Form 1120, Page 4, Sch M-2, Line 6, Other decreases

Prior Period Adjustment	<u>1,058,746</u>
Total	1,058,746

Test Case - Do Not Process

<div style="display: flex; justify-content: space-between;"><div>Form 1120 Department of the Treasury Internal Revenue Service</div><div>U.S. Corporation Income Tax Return For calendar year 2004 or tax year beginning _____, 2004, ending _____, 20____ ▶ See separate instructions.</div><div>OMB No. 1545-0123 2004</div></div>						
A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/>		Use IRS label. Otherwise, print or type. Name _____ Number, street, and room or suite no. If a P.O. box, see page 7 of instructions. _____ City or town, state, and ZIP code _____	B Employer identification number _____ C Date incorporated _____ D Total assets (see page 8 of instructions) \$ _____			
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change						
Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c		
	2 Cost of goods sold (Schedule A, line 8)			2		
	3 Gross profit. Subtract line 2 from line 1c			3		
	4 Dividends (Schedule C, line 19)			4		
	5 Interest			5		
	6 Gross rents			6		
	7 Gross royalties			7		
	8 Capital gain net income (attach Schedule D (Form 1120))			8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9		
	10 Other income (see page 9 of instructions—attach schedule)			10		
	11 Total income. Add lines 3 through 10			▶	11	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)			12		
	13 Salaries and wages (less employment credits)			13		
	14 Repairs and maintenance			14		
	15 Bad debts			15		
	16 Rents			16		
	17 Taxes and licenses			17		
	18 Interest			18		
	19 Charitable contributions (see page 11 of instructions for 10% limitation)			19		
	20 Depreciation (attach Form 4562)	20				
	21 Less depreciation claimed on Schedule A and elsewhere on return	21a			21b	
	22 Depletion				22	
	23 Advertising				23	
	24 Pension, profit-sharing, etc., plans				24	
	25 Employee benefit programs				25	
	26 Other deductions (attach schedule)				26	
	27 Total deductions. Add lines 12 through 26			▶	27	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28	
29 Less: a Net operating loss deduction (see page 13 of instructions)	29a					
b Special deductions (Schedule C, line 20)	29b			29c		
Tax and Payments	30 Taxable income. Subtract line 29c from line 28			30		
	31 Total tax (Schedule J, line 11)			31		
	32 Payments: a 2003 overpayment credited to 2004	32a				
	b 2004 estimated tax payments	32b				
	c Less 2004 refund applied for on Form 4466	32c	()	d Bal ▶	32d
	e Tax deposited with Form 7004				32e	
	f Credit for tax paid on undistributed capital gains (attach Form 2439)				32f	
	g Credit for Federal tax on fuels (attach Form 4136). See instructions.				32g	32h
	33 Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached			▶ <input type="checkbox"/>	33	
	34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed				34	
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid				35	
36 Enter amount of line 35 you want: Credited to 2005 estimated tax ▶ Refunded ▶				36		
<div style="display: flex; justify-content: space-between;"><div>Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer _____ Date _____ Title _____</div><div style="border: 1px solid black; padding: 5px;">May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No</div></div>						
Paid Preparer's Use Only		Preparer's signature _____ Firm's name (or yours if self-employed), address, and ZIP code _____	Date _____ Check if self-employed <input type="checkbox"/> EIN _____ Phone no. () _____	Preparer's SSN or PTIN _____		

Test Case - Do Not Process

Form 1120 (2004)

Page **2****Schedule A Cost of Goods Sold** (see page 14 of instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (see page 15 of instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100	
9	Total. Add lines 1 through 8. See page 16 of instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶		

Schedule E Compensation of Officers (see instructions for page 1, line 12, on page 10 of instructions)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Form **1120** (2004)

Test Case - Do Not Process

Form 1120 (2004)

Page **3****Schedule J Tax Computation** (see page 17 of instructions)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563). <input type="checkbox"/>		
Important: Members of a controlled group, see page 17 of instructions.			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
(1)	\$	(2)	\$
(3)	\$		
b	Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$		
	(2) Additional 3% tax (not more than \$100,000) \$		
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17) . . . <input type="checkbox"/>	3	
4	Alternative minimum tax (attach Form 4626)	4	
5	Add lines 3 and 4	5	
6a	Foreign tax credit (attach Form 1118)	6a	
b	Possessions tax credit (attach Form 5735)	6b	
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c	
d	General business credit. Check box(es) and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶	6d	
e	Credit for prior year minimum tax (attach Form 8827)	6e	
f	Qualified zone academy bond credit (attach Form 8860)	6f	
7	Total credits. Add lines 6a through 6f	7	
8	Subtract line 7 from line 5	8	
9	Personal holding company tax (attach Schedule PH (Form 1120))	9	
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	10	
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line 31	11	

Schedule K Other Information (see page 19 of instructions)

	Yes	No		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash		7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?	
b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			If "Yes," enter: (a) Percentage owned ▶		
2	See page 21 of the instructions and enter the:		and (b) Owner's country ▶		
a Business activity code no. ▶			c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
b Business activity ▶			8	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . <input type="checkbox"/>	
c Product or service ▶			If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	
If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			10	Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶	
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>	
If "Yes," enter name and EIN of the parent corporation ▶			If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$	
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶			13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? . . .	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) . . .		If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$		
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.					

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form **1120** (2004)

Test Case - Do Not Process

Form 1120 (2004)

Page **4****Note:** The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)			
1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books		Tax-exempt interest \$
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):	8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Charitable contributions \$	b	Charitable contributions \$
c	Travel and entertainment \$		
6	Add lines 1 through 5	9	Add lines 7 and 8
		10	Income (page 1, line 28)—line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)



Test Case - Do Not Process

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-A, 1120-F, 1120-FSC, 1120-H,
1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT,
1120-RIC, 1120-SF, 990-C, or certain Forms 990-T.

OMB No. 1545-0123

2004

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37				2
3	Short-term gain or (loss) from like-kind exchanges from Form 8824				3
4	Unused capital loss carryover (attach computation)				4 ()
5	Net short-term capital gain or (loss). Combine lines 1 through 4				5

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

6					
7	Enter gain from Form 4797, column (g), line 7 or 9				7
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37				8
9	Long-term gain or (loss) from like-kind exchanges from Form 8824				9
10	Capital gain distributions (see instructions)				10
11	Net long-term capital gain or (loss). Combine lines 6 through 10				11

Part III Summary of Parts I and II

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . .				12
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)				13
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns				14

Note: If losses exceed gains, see **Capital losses** on page 2.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Schedule

Use Schedule D to report sales and exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets.

Note: For more information, see Pub. 544, *Sales and Other Dispositions of Assets*.

Other Forms the Corporation May Have To File

Use Form 4797, *Sales of Business Property*, to report the following:

- The sale or exchange of:

1. Property used in a trade or business;
 2. Depreciable and amortizable property;
 3. Oil, gas, geothermal, or other mineral property; and
 4. Section 126 property.
- The involuntary conversion (other than from casualty or theft) of property and capital assets held for business or profit.
 - The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of the corporation's trade or business.
 - The section 291 adjustment to section 1250 property.

Use Form 4684, *Casualties and Thefts*, to report involuntary conversions of property due to casualty or theft.

Use Form 6781, *Gains and Losses From Section 1256 Contracts and Straddles*, to report gains and losses from section 1256 contracts and straddles.

Use Form 8824, *Like-Kind Exchanges*, if the corporation made one or more "like-kind" exchanges. A like-kind exchange occurs when the corporation exchanges business or investment property for property of a like kind. For exchanges of capital assets, include the gain or (loss) from Form 8824, if any, on line 3 or line 9.

Test Case - Do Not Process

Form **4562**Department of the Treasury
Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Test Case - Do Not Process

Form 4562 (2004)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See page 8 of the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	



Test Case - Do Not Process

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

2004Department of the Treasury
Internal Revenue Service▶ See separate instructions.
▶ Attach to the corporation's tax return.

Name

Employer identification number

Note: See page 1 of the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1
2	Adjustments and preferences:	
a	Depreciation of post-1986 property	2a
b	Amortization of certified pollution control facilities	2b
c	Amortization of mining exploration and development costs	2c
d	Amortization of circulation expenditures (personal holding companies only)	2d
e	Adjusted gain or loss	2e
f	Long-term contracts	2f
g	Merchant marine capital construction funds	2g
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h
i	Tax shelter farm activities (personal service corporations only)	2i
j	Passive activities (closely held corporations and personal service corporations only)	2j
k	Loss limitations	2k
l	Depletion	2l
m	Tax-exempt interest income from specified private activity bonds	2m
n	Intangible drilling costs	2n
o	Other adjustments and preferences	2o
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3
4	Adjusted current earnings (ACE) adjustment:	
a	ACE from line 10 of the worksheet on page 11 of the instructions	4a
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See examples on page 6 of the instructions	4b
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see page 6 of the instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount }	4e
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5
6	Alternative tax net operating loss deduction (see page 7 of the instructions)	6
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see page 7 of the instructions	7
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):	
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see page 7 of the instructions). If zero or less, enter -0-	8a
b	Multiply line 8a by 25% (.25)	8b
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see page 7 of the instructions). If zero or less, enter -0-	8c
9	Subtract line 8c from line 7. If zero or less, enter -0-	9
10	Multiply line 9 by 20% (.20)	10
11	Alternative minimum tax foreign tax credit (AMTFTC) (see page 7 of the instructions)	11
12	Tentative minimum tax. Subtract line 11 from line 10	12
13	Regular tax liability before all credits except the foreign tax credit and possessions tax credit	13
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 4, or the appropriate line of the corporation's income tax return	14

For Paperwork Reduction Act Notice, see page 10 of the instructions.

Cat. No. 12955I

Form **4626** (2004)

Printed on recycled paper

Test Case - Do Not Process

Form **4797**Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2004Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)						9

Part II Ordinary Gains and Losses

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7						11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b

For Paperwork Reduction Act Notice, see page 7 of the instructions.

Cat. No. 130861

Form **4797** (2004)

Test Case - Do Not Process

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)	
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	



Test Case - Do Not Process

Form **6198**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

At-Risk Limitations

- ▶ Attach to your tax return.
- ▶ See separate instructions.

OMB No. 1545-0712

2004Attachment
Sequence No. **31**

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts

(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II Simplified Computation of Amount At Risk.

See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year (see page 4 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
10a	Subtract line 9 from line 8	10a		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Part III Detailed Computation of Amount At Risk.

If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.			
16	Increases since (check box that applies):	16		
a	<input type="checkbox"/> Effective date			
b	<input type="checkbox"/> The end of your 2003 tax year	17		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your 2003 tax year			
19a	Subtract line 18 from line 17	19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	()

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Test Case - Do Not Process

Form **8275**

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.
See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment
Sequence No. **92**

Name(s) shown on return

Identifying number shown on return

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

Part II Detailed Explanation (see instructions)

1	
2	
3	

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

Test Case - Do Not Process

Part IV	Explanations (continued from Parts I and/or II)
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This image shows a full page of a handwriting practice worksheet. It consists of multiple rows of horizontal dashed lines spaced evenly down the page, providing a guide for letter height and placement. The background is plain white, and there are no other markings or text present.

Test Case - Do Not Process

Form **8453-C**

U.S. Corporation Income Tax Declaration for an IRS e-file Return

OMB No. 1545-1866

2004Department of the Treasury
Internal Revenue ServiceFile electronically with the corporation's tax return. Do not file paper copies.
For calendar year 2004, or tax year beginning , 2004, ending , 20

Name of corporation

Employer identification number

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1
2	Taxable income (Form 1120, line 30)	2
3	Total tax (Form 1120, line 31)	3
4	Tax due (Form 1120, line 34)	4
5	Overpayment (Form 1120, line 35)	5

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2004 federal income tax return.
- b** ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2004 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign
Here**

Signature of officer

Date

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345**, Handbook for Authorized IRS e-file Providers, and **Pub. 4163**, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN			
		Phone no. ()			

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address, and ZIP code	EIN			
		Phone no. ()			

Test Case - Do Not Process

Mail Order Trinkets, Inc.

11-0000004

TEST SCENARIO 4

FORMS REQUIRED: 1120, 4562, 5472 (2), 8833, 8886

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
AnyoneOwned50PctOf"CorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ExchangeRateSchedule (2)

BINARY ATTACHMENTS:

OTHER: Practitioner PIN

HEADER INFO:

Originator:	MultipleSoftwarePackagesUsed: No EFIN: Self-select Type: ERO NameControl: MAIL PractitionerPIN: EFIN – Self-select, PIN – Self-select, PIN Entered by – ERO
Officer:	Name: D. A. Terminator Title: Chief Executive Officer Phone: 888-555-1212 EmailAddress: DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Mail Order Trinkets, Inc.
TAXPAYER EIN: 11-0000004
TAX PERIOD: Fiscal Year Filer 02/01/03 – 01/31/04

ADDRESS: 34 Any Street
Anytown, IL 60615

Details for attachments to Forms 1120, 4562 and 5472s

Schedule 1, Form 1120, Page 1, Line 10, Other Income
(ItemizedOtherIncomeSchedule)

Test Case - Do Not Process

Mail Order Trinkets, Inc.

11-0000004

Miscellaneous Income	<u>169,701</u>
Total	169,701

Schedule 2, Form 1120, Page 1, Line 26, Other Deductions
(ItemizedOtherDeductionsSchedule)

Operation Costs	8,202
Administration Costs	<u>147,903</u>
Total	156,105

Test Case - Do Not Process

Mail Order Trinkets, Inc.

11-0000004

Schedule 3, Form 1120, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Cost of Sales	313,197
Manufacturing Costs	<u>109,192</u>
Total	422,389

Schedule 4, Form 1120, Page 3, Sch K, Line 5, 50% or More of Voting Stock (AnyoneOwned50PctOfCorpVotingStockStatement)

Name: Souvenir Holdings, S.A.

Schedule 5, Form 1120, Page 4, Sch L, Line 6, Other Current Assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Advance Payment on Novelty Sales	<u>103,040</u>	<u>0</u>
Total	103,040	0

Schedule 6, Form 1120, Page 4, Sch L, Line 14, Other Assets (ItemizedOtherAssetsSchedule)

	Beginning	Ending
Novelty Reserves	<u>7,174</u>	<u>6,895</u>
Total	7,174	6,895

Schedule 7, Form 5472-Souvenir Holdings, S.A. Exchange Rate Schedule (ExchangeRateSchedule)

1.0860 Line 18b Euro

Schedule 8, Form 5472-Novelty Sales Exchange Rate Schedule (ExchangeRateSchedule)

1.0860 Line 1 Euro
1.0860 Line 7b Euro
1.0860 line 11 Euro
1.0860 line 18b Euro

Test Case - Do Not Process

<div>Form 1120</div> <div>Department of the Treasury Internal Revenue Service</div>		U.S. Corporation Income Tax Return		OMB No. 1545-0123		
		For calendar year 2004 or tax year beginning _____, 2004, ending _____, 20____ ▶ See separate instructions.		2004		
A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/>		Use IRS label. Otherwise, print or type. Name _____ Number, street, and room or suite no. If a P.O. box, see page 7 of instructions. _____ City or town, state, and ZIP code _____		B Employer identification number _____ C Date incorporated _____ D Total assets (see page 8 of instructions) \$ _____		
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change						
Income	1a	Gross receipts or sales			1c	
	2	Cost of goods sold (Schedule A, line 8)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Dividends (Schedule C, line 19)			4	
	5	Interest			5	
	6	Gross rents			6	
	7	Gross royalties			7	
	8	Capital gain net income (attach Schedule D (Form 1120))			8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
	10	Other income (see page 9 of instructions—attach schedule)			10	
	11	Total income. Add lines 3 through 10			11	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)			12	
	13	Salaries and wages (less employment credits)			13	
	14	Repairs and maintenance			14	
	15	Bad debts			15	
	16	Rents			16	
	17	Taxes and licenses			17	
	18	Interest			18	
	19	Charitable contributions (see page 11 of instructions for 10% limitation)			19	
	20	Depreciation (attach Form 4562)			20	
	21	Less depreciation claimed on Schedule A and elsewhere on return			21a	
	22	Depletion			22	
	23	Advertising			23	
	24	Pension, profit-sharing, etc., plans			24	
	25	Employee benefit programs			25	
	26	Other deductions (attach schedule)			26	
	27	Total deductions. Add lines 12 through 26			27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	
	29	Less: a Net operating loss deduction (see page 13 of instructions)			29a	
	b Special deductions (Schedule C, line 20)			29b		
				29c		
Tax and Payments	30	Taxable income. Subtract line 29c from line 28			30	
	31	Total tax (Schedule J, line 11)			31	
	32	Payments: a 2003 overpayment credited to 2004.			32a	
		b 2004 estimated tax payments			32b	
		c Less 2004 refund applied for on Form 4466			32c	
		d Bal ▶			32d	
		e Tax deposited with Form 7004			32e	
		f Credit for tax paid on undistributed capital gains (attach Form 2439)			32f	
		g Credit for Federal tax on fuels (attach Form 4136). See instructions.			32g	
					32h	
	33	Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached <input type="checkbox"/>			33	
	34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed			34	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid			35		
36	Enter amount of line 35 you want: Credited to 2005 estimated tax ▶ Refunded ▶			36		
<div><div>Sign Here</div><div>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</div><div>Signature of officer _____ Date _____ Title _____</div></div> <div><div>May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No</div></div>						
Paid Preparer's Use Only		Preparer's signature ▶		Date		
		Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN ▶		
				Phone no. ()		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2004)

Test Case - Do Not Process

Form 1120 (2004)

Page **2****Schedule A Cost of Goods Sold** (see page 14 of instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (see page 15 of instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100	
9	Total. Add lines 1 through 8. See page 16 of instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶		

Schedule E Compensation of Officers (see instructions for page 1, line 12, on page 10 of instructions)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Form **1120** (2004)

Test Case - Do Not Process

Form 1120 (2004)

Page **3****Schedule J Tax Computation** (see page 17 of instructions)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563). <input type="checkbox"/>				
Important: Members of a controlled group, see page 17 of instructions.					
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):				
(1)	\$	(2)	\$	(3)	\$
b	Enter the corporation's share of:	(1) Additional 5% tax (not more than \$11,750)	\$		
		(2) Additional 3% tax (not more than \$100,000)	\$		
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17) . . . <input type="checkbox"/>			3	
4	Alternative minimum tax (attach Form 4626)			4	
5	Add lines 3 and 4			5	
6a	Foreign tax credit (attach Form 1118)	6a			
b	Possessions tax credit (attach Form 5735)	6b			
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c			
d	General business credit. Check box(es) and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶	6d			
e	Credit for prior year minimum tax (attach Form 8827)	6e			
f	Qualified zone academy bond credit (attach Form 8860)	6f			
7	Total credits. Add lines 6a through 6f			7	
8	Subtract line 7 from line 5			8	
9	Personal holding company tax (attach Schedule PH (Form 1120))			9	
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)			10	
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line 31			11	

Schedule K Other Information (see page 19 of instructions)

	Yes	No		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash		7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?	
b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			If "Yes," enter: (a) Percentage owned ▶		
2	See page 21 of the instructions and enter the:		and (b) Owner's country ▶		
a Business activity code no. ▶			c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
b Business activity ▶			8	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . <input type="checkbox"/>	
c Product or service ▶			If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	
If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			10	Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶	
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>	
If "Yes," enter name and EIN of the parent corporation ▶			If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$	
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶			13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? . . .	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) . . .		If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$		
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.					

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form **1120** (2004)

Test Case - Do Not Process

Form 1120 (2004)

Page **4****Note:** The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)			
1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books		Tax-exempt interest \$
3	Excess of capital losses over capital gains . . . . .		.....
4	Income subject to tax not recorded on books this year (itemize): . . . . .		.....
5	Expenses recorded on books this year not deducted on this return (itemize):	8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$		a Depreciation \$
b	Charitable contributions \$		b Charitable contributions \$
c	Travel and entertainment \$ . . . . .		.....
6	Add lines 1 through 5	9	Add lines 7 and 8
		10	Income (page 1, line 28)—line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
	.....	6	Other decreases (itemize):
	.....	7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)



Test Case - Do Not Process

Form **4562**Department of the Treasury
Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Test Case - Do Not Process

Form 4562 (2004)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See page 8 of the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	



Test Case - Do Not Process

Form **5472**

(Rev. December 2003)

Department of the Treasury
Internal Revenue Service**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business****(Under Sections 6038A and 6038C of the Internal Revenue Code)**

For tax year of the reporting corporation beginning and ending

Note: Enter all information in English and money items in U.S. dollars.

OMB No. 1545-0805

Part I Reporting Corporation (See instructions.) All reporting corporations must complete Part I.

1a Name of reporting corporation		1b Employer identification number	
Number, street, and room or suite no. (if a P.O. box, see instructions)		1c Total assets	
City or town, state, and ZIP code (If a foreign address, see instructions.)		\$	
1d Principal business activity ▶		1e Principal business activity code ▶	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472		1g Total number of Forms 5472 filed for the tax year	
\$		\$	
1i Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	1j Country of incorporation	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1l Principal country(ies) where business is conducted
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation . . . ▶ <input type="checkbox"/>			

Part II 25% Foreign Shareholder (See instructions.)

1a Name and address of direct 25% foreign shareholder		1b U.S. identifying number, if any	
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
2a Name and address of direct 25% foreign shareholder		2b U.S. identifying number, if any	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b U.S. identifying number, if any	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b U.S. identifying number, if any	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (See instructions.)Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party		1b U.S. identifying number, if any	
1c Principal business activity ▶		1d Principal business activity code ▶	
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder			
1f Principal country(ies) where business is conducted		1g Country(ies) under whose laws the related party files an income tax return as a resident	

Test Case - Do Not Process

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party

Caution: Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.
If estimates are used, check here ☐ . (See instructions.)

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party

Describe these transactions on an attached separate sheet and check here. ☐ (See instructions.)

Part VI Additional Information

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If "No," do not complete b and c below.			
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Changes to Note

Lines 1h and 2 have been added to Part I of the form. All reporting corporations must complete line 1h and consider line 2.

Purpose of Form

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party. See **Definitions** below.

Definitions

Reporting corporation. A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

25% foreign owned. A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

25% foreign shareholder. Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation **or**

- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of **25% foreign shareholder** above.

Reportable transaction. A reportable transaction is:

- Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign currency) was the sole consideration paid or received during the reporting corporation's tax year **or**
- Any transaction or group of transactions listed in Part IV, if:

1. Any part of the consideration paid or received was not monetary consideration **or**
2. If less than full consideration was paid or received.

Test Case - Do Not Process

Form **5472**

(Rev. December 2003)

Department of the Treasury
Internal Revenue Service**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business****(Under Sections 6038A and 6038C of the Internal Revenue Code)**

For tax year of the reporting corporation beginning and ending

Note: Enter all information in English and money items in U.S. dollars.

OMB No. 1545-0805

Part I Reporting Corporation (See instructions.) All reporting corporations must complete Part I.

1a Name of reporting corporation		1b Employer identification number	
Number, street, and room or suite no. (if a P.O. box, see instructions)		1c Total assets	
City or town, state, and ZIP code (If a foreign address, see instructions.)		\$	
1d Principal business activity ▶		1e Principal business activity code ▶	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472		1g Total number of Forms 5472 filed for the tax year	
\$		\$	
1i Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	1j Country of incorporation	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1l Principal country(ies) where business is conducted
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation . . . ▶ <input type="checkbox"/>			

Part II 25% Foreign Shareholder (See instructions.)

1a Name and address of direct 25% foreign shareholder		1b U.S. identifying number, if any	
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
2a Name and address of direct 25% foreign shareholder		2b U.S. identifying number, if any	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b U.S. identifying number, if any	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b U.S. identifying number, if any	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (See instructions.)Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party		1b U.S. identifying number, if any	
1c Principal business activity ▶		1d Principal business activity code ▶	
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder			
1f Principal country(ies) where business is conducted		1g Country(ies) under whose laws the related party files an income tax return as a resident	

Test Case - Do Not Process

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party

Caution: Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.
If estimates are used, check here ☐ . (See instructions.)

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party

Describe these transactions on an attached separate sheet and check here. ☐ (See instructions.)

Part VI Additional Information

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If "No," do not complete b and c below.			
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Changes to Note

Lines 1h and 2 have been added to Part I of the form. All reporting corporations must complete line 1h and consider line 2.

Purpose of Form

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party. See **Definitions** below.

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25% foreign shareholder. Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

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- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation **or**

- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

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- Any transaction or group of transactions listed in Part IV, if:

1. Any part of the consideration paid or received was not monetary consideration **or**
2. If less than full consideration was paid or received.

Form 8833
(Rev. December 2000)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-1354

▶ Attach to your tax return.

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name	U.S. taxpayer identifying number
------	----------------------------------

Address in country of residence	Address in the United States

Check one or both of the following boxes as applicable:

- The taxpayer is disclosing a treaty-based return position as required by section 6114 ► ☐
- The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 ► ☐

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States ☐

- | | |
|---|---|
| <p>1 Enter the specific treaty position relied on:</p> <p>a Treaty country</p> <p>b Article(s)</p> | <p>3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.</p> |
| <p>2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position</p> | |
| <p>4 List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to prevent application of that article ►</p> | |

- 5 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed.

Test Case - Do Not Process

Reportable Transaction Disclosure Statement

Form **8886**
(March 2003)
Department of the Treasury
Internal Revenue Service

- ▶ Attach to your tax return.
- ▶ See separate instructions.

OMB No. 1545-1800
Attachment
Sequence No. **137**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Number, street, and room or suite no.

City or town, state, and ZIP code

1a Name of reportable transaction	1b Tax shelter registration number (11-digits) (if any)
-----------------------------------	---

2 Identify the type of reportable transaction. Check the box(es) that apply. (see instructions)

a <input type="checkbox"/> Listed transaction	d <input type="checkbox"/> Loss transaction
b <input type="checkbox"/> Confidential transaction	e <input type="checkbox"/> Transaction with significant book-tax difference
c <input type="checkbox"/> Transaction with contractual protection	f <input type="checkbox"/> Transaction with brief asset holding period

3 If the transaction is a "listed transaction" or substantially similar to a listed transaction, identify the listed transaction (see instructions) ▶

4 Enter the number of transactions reported on this form ▶

5 If you invested in the transaction through another entity, such as a partnership, an S corporation, or a foreign corporation, identify the name and employer identification number (EIN) (if any) of that entity ▶

.....

6 Enter in **columns (a) and (b)** below, the name and address of each person to whom you paid a fee with regard to the transaction if that person promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction.

(a) Name	(b) Address

Test Case - Do Not Process

- 7 Facts.** Describe the facts of the transaction that relate to the expected tax benefits, including your participation in the transaction.

- 8 Expected tax benefits.** Describe the expected tax benefits, including deductions, exclusions from gross income, nonrecognition of gain, tax credits, adjustments (or the absence of adjustments) to the basis of property, etc. See instructions for more details.

- 9 Estimated tax benefits.** Provide a separate estimate of the amount of each of the expected tax benefits described above for each affected tax year (including prior and future years).



Test Case - Do Not Process

Greater Value, Inc

11-0000006

TEST SCENARIO 6

FORMS REQUIRED: 1120S, 3115, 4562, 4797, Sch K-1(5), 8825, 970

ATTACHMENTS:

ItemizedOtherIncomeLossSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
DetailedAnalysisOfAllInventoriesStatement
AdjNotIncludedInIncomeOverThreeYearExplanStatement
PoolingMethodStatement
CostSystemUsedStatement
OverallMethodOfAccountingAttachment
TradeOrBusinessStatement

BINARY ATTACHMENTS: Scanned 8453-S

OTHER: None

HEADER INFO:

MultipleSoftwarePackagesUsed: No
Originator: **EFIN:** Self-select
Type: ERO
NameControl: GREA
PractionerPIN: **EFIN** – Self-select, **PIN** – Self-select,
PIN Entered by – ERO
Officer: **Name:** Carmen Sandiego
Title: President
Phone: 202-555-1212
EmailAddress:
DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Greater Value, Inc.
TAXPAYER EIN: 11-0000006
TAX PERIOD: Calendar Year

ADDRESS: 36 Any Street
Anytown, CA 90062

Details for attachments to Forms 1120S, 970, 3115

Attachment 1, Form 1120S, Page 1, Line 5, Other Income (ItemizedOtherIncomeLossSchedule)

Sec 481 Adj – Bad Debts	17,050
Miscellaneous Income	<u>208,906</u>

Test Case - Do Not Process

Greater Value, Inc

11-0000006

Total to Form 1120S, Page 1, Line 5 225,956

Attachment 2, Form 1120S, Page 1, Line 19, Other Deductions
(ItemizedOtherDeductionsSchedule2)

Amortization	630,000
Insurance	2,371,517
Professional Services	1,189,883
Telephone Expenses	1,607,747
Franchise Fees	<u>948,372</u>
Total	6,747,519

Attachment 3, Form 1120S, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Operating Supplies & Expenses	6,928,400
Permits & Local Taxes	108,989
Equipment Rentals	577,403
Cost of Construction	<u>6,080,530</u>
Total	13,695,322

Repeat Group 1, Form 1120S, Page 4, Sch M-1, Line 2, *Taxable Income Not Recorded on Books*
(IncMNotRecordedItemized)

Sec 481 Adj – Bad Debts	17,050
Miscellaneous Sales	899,703
Excess Book Over Tax Basis of Assets Sold	<u>2,357,857</u>
Total	3,274,610

Attachment 4, Form 970, Part 1, Line A, Detailed Analysis of All Inventories Statement
(DetailedAnalysisOfAllInventoriesStatment)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 5, Form 970, Part II, Line 3, Adjustment Not Included in Income Over 3 Years
Explanation (AdjNotIncludedInIncomeOverThreeYearExplnStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 6, Form 970, Part II, Line 9, Pooling Method Statement (PoolingMethodStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 7, Form 970, Part II, Line 11, Cost System Used Statement
(CostSystemUsedStatement)

Test Case - Do Not Process

Greater Value, Inc

11-0000006

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 8, Form 3115, Line 12, Overall Method of Accounting Attachment
(OverallMethodOfAccountingAttachment)

Item being changed: **Bad Debts**

Present Method of item being changed: **Reserved Method**

Proposed Method of item being changed: **Specific Charge Off**

Present Overall Method Of Accounting: **Accrual**

Attachment 9, Form 3115, Part 2, Line 13, Trade or Business Statement
(TradeOrBusinessStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Attachment 10, Form 3115, Part IV, Line 25, Computation of Section 481a Adjustment Statement
(ComputationOfSection481aAdjustmentStatement)

Testers, enter this statement here for your test returns. For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information.

Test Case - Do Not Process

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**
► **See separate instructions.**

2004

For calendar year 2004, or tax year beginning , 2004, and ending , 20

A Effective date of S election	Use the IRS label. Otherwise, print or type.	Name	C Employer identification number
B Business code number (see pages 31-33 of the Insts.)		Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)	D Date incorporated
		City or town, state, and ZIP code	E Total assets (see page 12 of instructions) \$

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**G** Enter number of shareholders in the corporation at end of the tax year ►**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ►	1c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (attach schedule)			5
	6 Total income (loss). Add lines 3 through 5. ►			6
Deductions (see page 13 of the instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14a Depreciation (attach Form 4562)	14a		14c
	b Depreciation claimed on Schedule A and elsewhere on return	14b		
	c Subtract line 14b from line 14a			
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach schedule)			19
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 ►			20	
21 Ordinary business income (loss). Subtract line 20 from line 6			21	
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)	22a		22c
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see page 17 of the instructions for additional taxes)			
	23 Payments: a 2004 estimated tax payments and amount applied from 2003 return	23a		23d
	b Tax deposited with Form 7004	23b		
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			
	24 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached. ► <input type="checkbox"/>			24
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount of line 26 you want: Credited to 2005 estimated tax ► Refunded ►			27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Test Case - Do Not Process

Schedule A Cost of Goods Sold (see page 17 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see page 18 of instructions)

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ (b) Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.

	Shareholders' Pro Rata Share Items	Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach schedule) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a 3c	
	4 Interest income	4
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b	
	6 Royalties	6
	7 Net short-term capital gain (loss)	7
	8a Net long-term capital gain (loss) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach schedule) 8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (attach schedule)	10	

Test Case - Do Not Process

Form 1120S (2004)

Page **3**

Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Deductions related to portfolio income (<i>attach schedule</i>)	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12d(2)	
	e Other deductions (<i>attach schedule</i>)	12e	
Credits & Credit Recapture	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits	13d	
	e Other rental credits	13e	
	f Credit for alcohol used as fuel (<i>attach Form 6478</i>)	13f	
	g Other credits and credit recapture (<i>attach schedule</i>)	13g	
	Foreign Transactions	14a Name of country or U.S. possession ▶	
b Gross income from all sources		14b	
c Gross income sourced at shareholder level		14c	
<i>Foreign gross income sourced at corporate level:</i>			
d Passive		14d	
e Listed categories (<i>attach schedule</i>)		14e	
f General limitation		14f	
<i>Deductions allocated and apportioned at shareholder level:</i>			
g Interest expense		14g	
h Other		14h	
<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
i Passive		14i	
j Listed categories (<i>attach schedule</i>)		14j	
k General limitation		14k	
<i>Other information:</i>			
l Foreign taxes paid		14l	
m Foreign taxes accrued		14m	
n Reduction in taxes available for credit (<i>attach schedule</i>)		14n	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach schedule</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach schedule</i>)		
	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e	

Form **1120S** (2004)

Test Case - Do Not Process

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach schedule)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return	
1	Net income (loss) per books
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l or (14m) (itemize):
a	Depreciation \$
b	Travel and entertainment \$
4	Add lines 1 through 3.
5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
a	Tax-exempt interest \$
6	Deductions included on Schedule K, lines 1 through 12, and 14l or (14m), not charged against book income this year (itemize):
a	Depreciation \$
7	Add lines 5 and 6.
8	Income (loss) (Schedule K, line 17e). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21.		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		



Test Case - Do Not Process

Form **3115**
(Rev. December 2003)
Department of the Treasury
Internal Revenue Service

Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions)
	Principal business activity code number (see instructions)
Number, street, and room or suite no. If a P.O. box, see the instructions.	Tax year of change begins (MM/DD/YYYY)
	Tax year of change ends (MM/DD/YYYY)
City or town, state, and ZIP code	Name of contact person (see instructions)
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Contact person's telephone number ()

If the applicant is a member of a consolidated group, check this box ☐

If **Form 2848**, Power of Attorney and Declaration of Representative, is attached, check this box ☐

Check the box to indicate the applicant.

- | | |
|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (Sec. 1381) |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Controlled foreign corporation (Sec. 957) | <input type="checkbox"/> S corporation |
| <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) | <input type="checkbox"/> Insurance co. (Sec. 816(a)) |
| <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) | <input type="checkbox"/> Insurance co. (Sec. 831) |
| <input type="checkbox"/> Exempt organization. Enter Code section ▶ | <input type="checkbox"/> Other (specify) ▶ |

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- | |
|---|
| <input type="checkbox"/> Depreciation or Amortization |
| <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions |
| <input type="checkbox"/> Other (specify) ▶ |

Caution: The applicant must provide the requested information to be eligible for approval of the requested accounting method change. The applicant may be required to provide information specific to the accounting method change such as an attached statement. The applicant must provide all information relevant to the requested accounting method change, even if not specifically requested by the Form 3115.

Part I Information For Automatic Change Request	Yes	No
1 Enter the requested designated accounting method change number from the List of Automatic Accounting Method Changes (see instructions). Enter only one method change number, except as provided for in the instructions. If the requested change is not included in that list, check "Other," and provide a description. ▶ (a) Change No. _____ (b) Other <input type="checkbox"/> Description ▶ _____		
2 Is the accounting method change being requested one for which the scope limitations of section 4.02 of Rev. Proc. 2002-9 (or its successor) do not apply? If "Yes," go to Part II.		
3 Is the tax year of change the final tax year of a trade or business for which the taxpayer would be required to take the entire amount of the section 481(a) adjustment into account in computing taxable income? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests	Yes	No
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If you answered "No," go to line 5.		
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer

Preparer (other than filer/applicant)

Signature and date

Signature of individual preparing the application and date

Name and title (print or type)

Name of individual preparing the application (print or type)

Name of firm preparing the application

Test Case - Do Not Process

Part II Information For All Requests (continued)

- | | Yes | No |
|---|-----|----|
| 4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? | | |
| d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?
If "Yes," attach the consent statement from the director. | | |
| e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? .
If "Yes," check the box for the applicable window period and attach the required statement (see instructions).
<input type="checkbox"/> 90 day <input type="checkbox"/> 120 day | | |
| f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination.
Name ► _____ Telephone number ► _____ Tax year(s) ► _____ | | |
| g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? | | |
| 5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?
If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court.
Name ► _____ Telephone number ► _____ Tax year(s) ► _____ | | |
| b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? | | |
| c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)?
If "Yes," attach an explanation. | | |
| 6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, provide each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court. | | |
| 7 If the applicant is an entity (including a limited liability company) treated as a partnership or S corporation for Federal income tax purposes, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?
If "Yes," the applicant is not eligible to make the change. | | |
| 8 Is the applicant making a change to which audit protection does not apply (see instructions)? | | |
| 9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method within the past 5 years (including the year of the requested change)? | | |
| b If "Yes," attach a description of each change and the year of change for each separate trade or business and whether consent was obtained. | | |
| c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, include an explanation. | | |
| 10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in accounting method, or technical advice? | | |
| b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in accounting method, or technical advice), and the specific issue(s) in the request(s). | | |
| 11 Is the applicant requesting to change its overall method of accounting?
If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of the form.
Present method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)
Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) | | |
| 12 If the applicant is not changing its overall method of accounting, attach a detailed and complete description for each of the following:
a The item(s) being changed.
b The applicant's present method for the item(s) being changed.
c The applicant's proposed method for the item(s) being changed.
d The applicant's present overall method of accounting (cash, accrual, or hybrid). | | |

Test Case - Do Not Process

Part II Information For All Requests (continued)				Yes	No
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.				
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation.				
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?				
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.				
16	Does the applicant request a conference of right with the IRS National Office if the IRS proposes an adverse response?				
17	If the applicant is changing to or from the cash method or changing its method of accounting under sections 263A, 448, 460, or 471, enter the gross receipts of the 3 tax years preceding the year of change.				
	1st preceding year ended: mo. yr.	2nd preceding year ended: mo. yr.	3rd preceding year ended: mo. yr.		
	\$	\$	\$		
Part III Information For Advance Consent Request				Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.				
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant should include a discussion of any authorities that may be contrary to its use of the proposed method.				
20	Attach a copy of all documents related to the proposed change (see instructions).				
21	Attach a statement of the applicant's reasons for the proposed change.				
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.				
23a	Enter the amount of user fee attached to this application (see instructions). ► \$ _____				
b	If the applicant qualifies for a reduced user fee, attach the necessary information or certification required by Rev. Proc. 2003-1 (or its successor) (see instructions).				
Part IV Section 481(a) Adjustment				Yes	No
24	Do the procedures for the accounting method change being requested require the use of the cut-off method? If "Yes," do not complete lines 25, 26, and 27 below.				
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► \$ _____ Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.				
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?				
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.				

Test Case - Do Not Process

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)**Part I Change in Overall Method** (see instructions)

- 1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

- a Income accrued but not received
- b Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method
- c Expenses accrued but not paid
- d Prepaid expenses previously deducted
- e Supplies on hand previously deducted and/or not previously reported
- f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II
- g Other amounts (specify) ▶
- h **Net section 481(a) adjustment** (Combine lines 1a–1g.)

Amount
\$
\$

- 2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☐ No
- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B—Change in Reporting Advance Payments (see instructions)

- 1 If the applicant is requesting to defer advance payment for services under Rev. Proc. 71-21, 1971-2 C.B. 549, attach the following information:
- a Sample copies of all service agreements used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the service agreement that require the taxpayer to perform services.
- b If any parts or materials are provided, explain whether the obligation to provide parts or materials is incidental (of minor or secondary importance) to an agreement providing for the performance of personal services.
- c If the change relates to contingent service contracts, explain how the contracts relate to merchandise that is sold, leased, installed, or constructed by the applicant and whether the applicant offers to sell, lease, install, or construct without the service agreement.
- d A description of the method the applicant will use to determine the amount of income earned each year on service contracts and why that method clearly reflects income earned and related expenses in each year.
- e An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See section 3.11 of Rev. Proc. 71-21.
- 2 If the applicant is requesting a deferral of advance payments for goods under Regulations section 1.451-5, attach the following information:
- a Sample copies of all agreements for goods or items requiring advance payments used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the agreement that require the applicant to provide goods or items.
- b A statement providing that the entire advance payment is for goods or items. If not entirely for goods or items, a statement that an amount equal to 95% of the total contract price is properly allocable to the obligation to provide activities described in Regulations section 1.451-5(a)(1)(i) or (ii) (including services as an integral part of those activities).
- c An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See Regulations section 1.451-5(b)(1).

Test Case - Do Not Process

Schedule C—Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, etc.).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current year cost of goods in the ending inventory (e.g., most recent purchases, earliest acquisitions during the year, average cost of purchases during the year, etc.).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, specify the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, specify the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970 and a statement indicating the indexes, tables, and categories the applicant proposes to use.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, the applicant should explain the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Form 3115 (Rev. 12-2003)

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. If the applicant is a construction contractor, include a detailed description of its construction activities.

- Form
- 3115**
- (Rev. 12-2003)

Test Case - Do Not Process

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions).)

Section A—Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated (Check the appropriate boxes in Section B showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.)

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Test Case - Do Not Process

Part III Method of Cost Allocation (see instructions) (continued)

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included on line 26 above.		
3 Bidding expenses not included on line 22 above		
4 General and administrative costs not included in Section B above		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included on line 11 above		
11 Other costs (Attach a list of these costs.)		

Schedule E—Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section ►
- 3 Has a depreciation or amortization election been made for the property (e.g., the election under section 168(f)(1))?. . . . ☐ Yes ☐ No
If "Yes," state the election made ►
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . . ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, explain how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, provide the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information under both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.



Test Case - Do Not Process

Form **4562**Department of the Treasury
Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Test Case - Do Not Process

Form 4562 (2004)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See page 8 of the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	



Test Case - Do Not Process

Form **4797**Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2004Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)						9

Part II Ordinary Gains and Losses

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7						11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b

For Paperwork Reduction Act Notice, see page 7 of the instructions.

Cat. No. 130861

Form **4797** (2004)

Test Case - Do Not Process

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)	
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	



Test Case - Do Not Process

Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation ▶ See instructions on back. ▶ Attach to Form 1065, Form 1065-B, or Form 1120S.	OMB No. 1545-1186 2004
Department of the Treasury Internal Revenue Service	Name	Employer identification number

1	Show the kind and location of each property. See page 2 for additional properties.
A	.....
B	.....
C	.....
D	.....

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	2			
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14			
15	Other (list) ▶	15			
16	Total expenses for each property. Add lines 3 through 15	16			
17	Total gross rents. Add gross rents from line 2, columns A through H	17			
18	Total expenses. Add total expenses from line 16, columns A through H.	18	()
19	Net gain (loss) from Form 4797, Part II, line 18, from the disposition of property from rental real estate activities	19			
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a			
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:				
(1) Name		(2) Employer identification number			
.....				
.....				
.....				
21	Net income (loss) from rental real estate activities. Combine lines 17 through 20a. Enter the result here and on: ● Form 1065 or 1120S: Schedule K, line 2, or ● Form 1065-B: Part I, line 4	21			

Test Case - Do Not Process

1	Show the kind and location of each property.
E	.....
F	.....
G	.....
H	.....

		Properties							
		E	F	G			H		
Rental Real Estate Income									
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance.	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees.	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ▶								
	.....	15							
								
16	Total expenses for each property. Add lines 3 through 15	16							



Test Case - Do Not Process

Form **970**
(Rev. September 2001)
Department of the Treasury
Internal Revenue Service

Application To Use LIFO Inventory Method

► Attach to your tax return.

OMB No. 1545-0042

Attachment
Sequence No. **122**

Name	Identifying number
------	--------------------

Check one: ☐ First election ☐ Subsequent election

Part I Statement of Election

	Yes	No
A The taxpayer elects to adopt and use the LIFO inventory method provided by section 472. The taxpayer will use (or expand) the LIFO inventory method for the first tax year ending (month, day, year) ► for the following goods (see instructions):		
B The taxpayer agrees, as required by Regulations section 1.472-4, to make any adjustments that the IRS may require, on the examination of the taxpayer's income tax return, to clearly reflect income for the years involved in the change to or from the LIFO inventory method or due to the use of the LIFO inventory method.		
C Was the beginning inventory for the items specified in Item A above valued at cost (as required by section 472(d)) for the first tax year this application applies? If "No," attach an explanation		
D Will inventory be taken at actual cost regardless of market value? If "No," attach an explanation		

Part II Other Information

1 Nature of business ►		
2 Inventory method used until now ►		
3 Will any adjustment that resulted from the change to the LIFO method be included in income over a 3-year period? If "No," attach an explanation		
4 List goods subject to inventory that will not be inventoried under the LIFO method ►		
5 Were the goods specified in Part I, Item A treated as acquired at the same time and at a unit cost equal to the actual cost of the total divided by the number of goods on hand? If "No," attach an explanation		
6a Did you issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the first tax year to which this application relates?		
b If "Yes," state to whom and on what dates ►		
c Show the inventory method used to determine income, profit, or loss in those statements ►		
7a Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instructions): <input type="checkbox"/> Most recent purchases <input type="checkbox"/> Earliest acquisitions during the year <input type="checkbox"/> Average cost of purchases during the year <input type="checkbox"/> Other (attach explanation)		
7b The taxpayer selects the month of _____ as the representative month used in selecting the index or indexes used to determine the current-year cost of the taxpayer's inventory pool(s) under Regulations section 1.472-8(e)(2)(ii) (see instructions). This applies only to taxpayers using the inventory price index computation method.		
8 Method used in valuing LIFO inventories: <input type="checkbox"/> Unit method <input type="checkbox"/> Dollar-value method (see instructions)		
9 If you use pools, check the box that indicates the pooling method. List and describe the contents of each pool in an attached statement. <input type="checkbox"/> By line, type, or class of goods authorized by Regulations section 1.472-8(c) (retailer, wholesaler, jobber, or distributor) <input type="checkbox"/> Pooling method authorized by Regulations section 1.472-8(e)(3)(iv) (retailer, wholesaler, jobber, or distributor) <input type="checkbox"/> Natural business unit authorized by Regulations section 1.472-8(b)(1) (manufacturer or processor) <input type="checkbox"/> Multiple pools authorized by Regulations section 1.472-8(b)(3)(i) (manufacturer or processor) <input type="checkbox"/> Raw material-content authorized by Regulations section 1.472-8(b)(3)(ii) (manufacturer or processor) <input type="checkbox"/> Simplified dollar-value method under section 474 (see instructions) <input type="checkbox"/> Other (describe and justify)		
10 Method used in computing LIFO value of dollar-value pools (see instructions and attach required information): <input type="checkbox"/> Double-extension (describe) <input type="checkbox"/> New Vehicle Alternative LIFO <input type="checkbox"/> Index (describe and justify) <input type="checkbox"/> Link-chain (describe and justify) <input type="checkbox"/> Used Vehicle Alternative LIFO <input type="checkbox"/> Other method (describe and justify) <input type="checkbox"/> Published price index (describe)		
11 Attach a statement briefly describing the cost system used.		
12 Did you receive IRS consent to change your method of valuing inventories for this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
13 Did you ever use the LIFO inventory method before? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a statement listing the tax years you used LIFO and explain why you discontinued it.		

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 17057T

Form **970** (Rev. 9-2001)

Test Case - Do Not Process

6711

Schedule K-1 (Form 1120S)

Department of the Treasury
Internal Revenue ServiceTax year beginning _____, 2004
and ending _____, 20__

2004

☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:**B** Corporation's name, address, city, state, and ZIP code**C** IRS Center where corporation filed return:**D** ☐ Tax shelter registration number, if any _____**E** ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

F Shareholder's identifying number:**G** Shareholder's name, address, city, state and ZIP code**H** Shareholder's percentage of stock
ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	13 Credits & credit recapture
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	
4 Interest income	
5a Ordinary dividends	
5b Qualified dividends	14 Foreign transactions
6 Royalties	
7 Net short-term capital gain (loss)	
8a Net long-term capital gain (loss)	
8b Collectibles (28%) gain (loss)	
8c Unrecaptured section 1250 gain	
9 Net section 1231 gain (loss)	
10 Other income (loss)	15 Alternative minimum tax (AMT) items
11 Section 179 deduction	16 Items affecting shareholder basis
12 Other deductions	
	17 Other information

* See attached statement for additional information.

6711

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 20__

2004

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return:

D ☐ Tax shelter registration number, if any _____

E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

F Shareholder's identifying number:

G Shareholder's name, address, city, state and ZIP code

H Shareholder's percentage of stock ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)
---	---------------------------------

13 Credits & credit recapture

2 Net rental real estate income (loss)

3 Other net rental income (loss)

4 Interest income

5a Ordinary dividends

5b Qualified dividends

14	Foreign transactions
-----------	----------------------

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Collectibles (28%) gain (loss)

8c Unrecaptured section 1250 gain

9 Net section 1231 gain (loss)

10	Other income (loss)	
----	---------------------	--

15	Alternative minimum tax (AMT) items
-----------	-------------------------------------

11 Section 179 deduction

16	Items affecting shareholder basis
-----------	-----------------------------------

12	Other deductions
-----------	------------------

17 Other information

* See attached statement for additional information.

6711

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 20__

2004

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instru

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return:

D ☐ Tax shelter registration number, if any _____

E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

F Shareholder's identifying number:

G Shareholder's name, address, city, state and ZIP code

H Shareholder's percentage of stock ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	
---	---------------------------------	--

13 Credits & credit recapture

2 Net rental real estate income (loss)

3 Other net rental income (loss)

4 Interest income

5a Ordinary dividends

5b Qualified dividends

14 Foreign transactions

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Collectibles (28%) gain (loss)

8c Unrecaptured section 1250 gain

9 Net section 1231 gain (loss)

10 Other income (loss)

15 Alternative minimum tax (AMT) items

11 Section 179 deduction

16 Items affecting shareholder basis

12 Other deductions

17 Other information

* See attached statement for additional information.

6711

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 20__

2004

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return:

D ☐ Tax shelter registration number, if any _____

E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

F Shareholder's identifying number:

G Shareholder's name, address, city, state and ZIP code

H Shareholder's percentage of stock ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)
---	---------------------------------

13 Credits & credit recapture

2 Net rental real estate income (loss)

3 Other net rental income (loss)

4 Interest income

5a Ordinary dividends

5b Qualified dividends

14	Foreign transactions
-----------	----------------------

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Collectibles (28%) gain (loss)

8c Unrecaptured section 1250 gain

9 Net section 1231 gain (loss)

10	Other income (loss)	
----	---------------------	--

15	Alternative minimum tax (AMT) items
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11 Section 179 deduction

16	Items affecting shareholder basis
-----------	-----------------------------------

12	Other deductions
-----------	------------------

17 Other information

* See attached statement for additional information.

6711

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 20__

2004

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instru

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:

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E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

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G Shareholder's name, address, city, state and ZIP code

H Shareholder's percentage of stock ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)
---	---------------------------------

13 Credits & credit recapture

2 Net rental real estate income (loss)

3 Other net rental income (loss)

4 Interest income

5a Ordinary dividends

5b Qualified dividends

14	Foreign transactions
-----------	----------------------

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Collectibles (28%) gain (loss)

8c Unrecaptured section 1250 gain

9 Net section 1231 gain (loss)

10	Other income (loss)	
----	---------------------	--

15	Alternative minimum tax (AMT) items
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11 Section 179 deduction

16	Items affecting shareholder basis
-----------	-----------------------------------

12	Other deductions
-----------	------------------

17 Other information

* See attached statement for additional information.

Test Case - Do Not Process

Form **8453-S**

U.S. S Corporation Income Tax Declaration for an IRS e-file Return

OMB No. 1545-1867

2004Department of the Treasury
Internal Revenue Service

File electronically with the corporation's tax return. Do not file paper copies.

For calendar year 2004, or tax year beginning , 2004, ending , 20

Name of S Corporation

Employer identification number

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1
2	Gross profit (Form 1120S, line 3)	2
3	Ordinary business income (loss) (Form 1120S, line 21)	3
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 17e)	5

Part II Declaration of Officer (see instructions). Be sure to keep a copy of the corporation's tax return.

- 6a** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2004 Federal income tax return.
- b** ☐ I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the S corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above named corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the S corporation's 2004 Federal income tax return. To the best of my knowledge and belief, the S corporation's return is true, correct and complete. I consent to my ERO, transmitter, and/or ISP sending the S corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the S corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the S corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign
Here**

Signature of officer

Date

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-S are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345**, Handbook for Authorized IRS e-file Providers, and **Pub. 4163**, Modernized e-file Information for Authorized IRS e-file Providers for Forms 1120/1120S. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				EIN ;
					Phone no. ()

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			EIN ;
				Phone no. ()

Test Case - Do Not Process

Working Hard Incorporated

11-0000007

TEST SCENARIO 7

FORMS REQUIRED: 1120S, Sch D (1120S), 4136, 4562, 8825, K-1(2)

ATTACHMENTS:

ToWhomDieselFuelSoldStatement
ItemizedOtherIncomeLossSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule

BINARY ATTACHMENTS: Practitioner PIN

OTHER: Electronic Postmark (Optional)

HEADER INFO:

MultipleSoftwarePackagesUsed: No
Originator: **EFIN:** Self-select
Type: ERO
NameControl: WORK
PractitionerPIN: **EFIN** – Self-select, **PIN** – Self-select,
PIN Entered by – ERO
Officer: **Name:** Khiry U. Farr
Title: Chief Executive Officer
Phone: 301-555-1212
EmailAddress:
DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Working Hard Incorporated
TAXPAYER EIN: 11-0000007
TAX PERIOD: Calendar Year

ADDRESS: 37 Any Street
Anytown, NC 28041-0280

ELECTRONIC POSTMARK: Date: September 23, 2004 (Optional)
Time: 4:52 pm
Form: 1120S

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeLossSchedule)

Miscellaneous Income	<u>370,800</u>
Total	370,800

Test Case - Do Not Process

Working Hard Incorporated

11-0000007

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule2)

Administrative Charges	250,000
Miscellaneous	500,000
Warehouse Fees	800,000
Professional Services	900,000
Commissions	1,250,000
Travel Expenses	2,500,000
Freight	<u>2,350,800</u>
Total	8,550,800

Attachment 3, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Alteration and Development	300,000
Depreciation	2,702,391
Annealing Expenses	800,000
Commissions	400,000
Miscellaneous	3,600,000
Foundry Expenses	3,500,000
Freight	1,250,000
Insurance	1,297,609
Payroll Taxes	4,250,000
Rent - Building	2,000,000
Supplies	900,000
Utilities	<u>2,000,000</u>
Total	23,000,000

Attachment 4, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Elimination & Adjustments	(45,000,000)	(40,500,000)
Prepaid Corp Tax	1,800,000	(25,000)
Intercompany Advances	41,000,000	41,500,000
Unbilled Revenue	1,794,860	130,717
Other	<u>4,477,350</u>	
Total	5,072,210	1,105,717

Attachment 5, Page 4, Sch L, Line 9, Other investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Cash Value – Officer's Life, Net	8,500,000	9,000,000
Investment in Bonds	5,000,000	4,000,000
Investment in Subsidiaries	<u>6,000,000</u>	<u>8,000,000</u>
Total	19,500,000	21,000,000

Attachment 6, Page 4, Sch L, Line 14, Other Assets (ItemizedOtherAssetsSchedule)

Beginning	Ending
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Test Case - Do Not Process

Working Hard Incorporated

11-0000007

Unexpended Industrial Rev Bond Proc	<u>41,708,200</u>	<u>58,394,283</u>
Total	10,708,200	13,394,283

Attachment 7, To Whom Diesel Fuel Sold Statement, Form 4136, Line 6
(ToWhomDieselFuelSoldStatement)

Name of Farmer: Robert N. Fuel
TIN: 001-06-0019
Number of gallons sold: 25,500

Test Case - Do Not Process

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**
► **See separate instructions.**

2004

For calendar year 2004, or tax year beginning , 2004, and ending , 20

A Effective date of S election	Use the IRS label. Otherwise, print or type.	Name	C Employer identification number
B Business code number (see pages 31-33 of the Insts.)		Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)	D Date incorporated
		City or town, state, and ZIP code	E Total assets (see page 12 of instructions) \$

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**G** Enter number of shareholders in the corporation at end of the tax year ►**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ►	1c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (attach schedule)			5
	6 Total income (loss). Add lines 3 through 5. ►			6
Deductions (see page 13 of the instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14a Depreciation (attach Form 4562)	14a		14c
	b Depreciation claimed on Schedule A and elsewhere on return	14b		
	c Subtract line 14b from line 14a			
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach schedule)			19
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 ►			20	
21 Ordinary business income (loss). Subtract line 20 from line 6			21	
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)	22a		22c
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see page 17 of the instructions for additional taxes)			
	23 Payments: a 2004 estimated tax payments and amount applied from 2003 return	23a		23d
	b Tax deposited with Form 7004	23b		
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached. ► <input type="checkbox"/>			24
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid.			26
27 Enter amount of line 26 you want: Credited to 2005 estimated tax ► Refunded ►			27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Test Case - Do Not Process

Schedule A Cost of Goods Sold (see page 17 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see page 18 of instructions)

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ (b) Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.

	Shareholders' Pro Rata Share Items	Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach schedule) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a 3c	
	4 Interest income	4
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b	
	6 Royalties	6
	7 Net short-term capital gain (loss)	7
	8a Net long-term capital gain (loss) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach schedule) 8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (attach schedule)	10	

Test Case - Do Not Process

Form 1120S (2004)

Page **3**

Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Deductions related to portfolio income (<i>attach schedule</i>)	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12d(2)	
	e Other deductions (<i>attach schedule</i>)	12e	
Credits & Credit Recapture	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits	13d	
	e Other rental credits	13e	
	f Credit for alcohol used as fuel (<i>attach Form 6478</i>)	13f	
	g Other credits and credit recapture (<i>attach schedule</i>)	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	<i>Foreign gross income sourced at corporate level:</i>		
	d Passive	14d	
	e Listed categories (<i>attach schedule</i>)	14e	
	f General limitation	14f	
	<i>Deductions allocated and apportioned at shareholder level:</i>		
	g Interest expense	14g	
	h Other	14h	
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>		
	i Passive	14i	
	j Listed categories (<i>attach schedule</i>)	14j	
	k General limitation	14k	
	<i>Other information:</i>		
	l Foreign taxes paid	14l	
	m Foreign taxes accrued	14m	
n Reduction in taxes available for credit (<i>attach schedule</i>)	14n		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach schedule</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach schedule</i>)		
	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e	

Form **1120S** (2004)

Test Case - Do Not Process

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (<i>attach schedule</i>)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (<i>attach schedule</i>)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (<i>attach schedule</i>)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (<i>attach schedule</i>)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (<i>attach schedule</i>)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (<i>attach schedule</i>)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return			
1	Net income (loss) per books	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):	a	Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l or (14m) (itemize):	6	Deductions included on Schedule K, lines 1 through 12, and 14l or (14m), not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Travel and entertainment \$	7	Add lines 5 and 6,
4	Add lines 1 through 3,	8	Income (loss) (Schedule K, line 17e). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		



Test Case - Do Not Process

SCHEDULE D (Form 1120S)

Capital Gains and Losses and Built-In Gains

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.

▶ See separate instructions.

2004

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37			2	
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824			3	
4	Combine lines 1 through 3 in column (f)			4	
5	Tax on short-term capital gain included on line 21 below			5	()
6	Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10			6	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37			8	
9	Long-term capital gain or (loss) from like-kind exchanges from Form 8824.			9	
10	Capital gain distributions			10	
11	Combine lines 7 through 10 in column (f)			11	
12	Tax on long-term capital gain included on line 21 below			12	()
13	Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8 or 10			13	

Part III Built-In Gains Tax (See instructions **before** completing this part.)

14	Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).	14	
15	Taxable income (attach computation schedule)	15	
16	Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 7 of Schedule B	16	
17	Section 1374(b)(2) deduction	17	
18	Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21.	18	
19	Enter 35% of line 18	19	
20	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years.	20	
21	Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V Schedule D (Form 1120S) 2004



Printed on recycled paper

Test Case - Do Not Process

Form **4136**

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

2004Attachment
Sequence No. **23**Department of the Treasury
Internal Revenue Service

▶ See the Instructions on page 3.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
• Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use of gasoline	\$.184	}	\$		362
b	Use of gasoline on a farm for farming purposes	.184				
c	Other nontaxable use of gasoline	.184				
d	10% gasohol	.132		\$		359
e	7.7% gasohol	.14396				375
f	5.7% gasohol	.15436				376

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
					\$		
a	Use in commercial aviation (other than foreign trade)		\$.15				354
b	Other nontaxable use		.194	}			324
			.194				

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use	\$.244	}	\$		360
		.244				
b	Use in trains	.20				353
c	Use in certain intercity and local buses	.17				350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
		\$.244	}	\$		346
		.244				

Nontaxable use

Test Case - Do Not Process

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$	355
b	Other nontaxable use	.219			369
c	Other nontaxable uses	.044			377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ►

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244		\$	360
b	Use by a state or local government	.244			

UV Registration No. ►

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UP Registration No. ►

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244		\$	346
b	Use by a state or local government	.244			
c	Sales from a blocked pump	.244			

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$.062		\$	352
b	Use in qualified local buses or school buses	.136			361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a	10% gasohol	\$.03734		\$	356
b	7.7% gasohol	.02804			357
c	5.7% gasohol	.02031			363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

10

\$

Test Case - Do Not Process

Form **4562**Department of the Treasury
Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Test Case - Do Not Process

Form 4562 (2004)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See page 8 of the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	



Test Case - Do Not Process

Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation ▶ See instructions on back. ▶ Attach to Form 1065, Form 1065-B, or Form 1120S.	OMB No. 1545-1186 2004
Department of the Treasury Internal Revenue Service	Name	Employer identification number

1	Show the kind and location of each property. See page 2 for additional properties.
A	.....
B	.....
C	.....
D	.....

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	2			
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14			
15	Other (list) ▶	15			
16	Total expenses for each property. Add lines 3 through 15	16			
17	Total gross rents. Add gross rents from line 2, columns A through H	17			
18	Total expenses. Add total expenses from line 16, columns A through H.	18	()
19	Net gain (loss) from Form 4797, Part II, line 18, from the disposition of property from rental real estate activities	19			
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a			
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:				
(1) Name		(2) Employer identification number			
.....				
.....				
.....				
21	Net income (loss) from rental real estate activities. Combine lines 17 through 20a. Enter the result here and on: ● Form 1065 or 1120S: Schedule K, line 2, or ● Form 1065-B: Part I, line 4	21			

Test Case - Do Not Process

1	Show the kind and location of each property.
E	.....
F	.....
G	.....
H	.....

		Properties							
		E	F	G		H			
Rental Real Estate Income									
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance.	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees.	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ►								
	.....	15							
								
16	Total expenses for each property. Add lines 3 through 15	16							



Schedule K-1 (Form 1120S) 2004

6711

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 20__

2004

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return:

D ☐ Tax shelter registration number, if any _____

E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

F Shareholder's identifying number:

G Shareholder's name, address, city, state and ZIP code

H Shareholder's percentage of stock ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	
---	---------------------------------	--

13 Credits & credit recapture

2 Net rental real estate income (loss)

3 Other net rental income (loss)

4 Interest income

5a Ordinary dividends

5b Qualified dividends

14	Foreign transactions
-----------	----------------------

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Collectibles (28%) gain (loss)

8c Unrecaptured section 1250 gain

9 Net section 1231 gain (loss)

10	Other income (loss)	
----	---------------------	--

15	Alternative minimum tax (AMT) items
-----------	-------------------------------------

11 Section 179 deduction

16	Items affecting shareholder basis
-----------	-----------------------------------

12	Other deductions
-----------	------------------

17 Other information

* See attached statement for additional information.

Test Case - Do Not Process

Golden Bridge Detailing Service, Inc.

11-0000008

TEST SCENARIO 8

FORMS REQUIRED: 1120S, Sch D (1120S), 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1 (2)

ATTACHMENTS:

ItemizedOtherIncomeLossSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedDeductionsPortfolioIncomeLossStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
FairMarketValueStatement

BINARY ATTACHMENTS: Practitioner PIN

OTHER: None

HEADER INFO:

MultipleSoftwarePackagesUsed: No
Originator: **EFIN:** Self-select
Type: ERO
NameControl: GOLD
PractitionerPIN: **EFIN** – Self-select, **PIN** – Self-select,
PIN Entered by – ERO
Officer: **Name:** Buff Ann Shine
Title: Chief Executive Officer
Phone: 800-555-1212
EmailAddress:
DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Golden Bridge Detailing Service, Inc.
TAXPAYER EIN: 11-0000008
TAX PERIOD: Calendar Year

ADDRESS: 38 Any Street
Anytown, MI 49261

Details for attachments to Forms 1120S, 8283, Sch K-1 (1120S)

Attachment 1, Form 1120S, Page 1, Line 5, Other Income (ItemizedOtherIncomeLossSchedule)

Miscellaneous	(3,272,375)
Total	(3,272,375)

Test Case - Do Not Process

Golden Bridge Detailing Service, Inc.

11-0000008

Attachment 2, Form 1120S, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule2)

Telephone & Telegraph	300,000
Warehouse Fees	400,000
Professional Services	500,000
Commissions	200,000
Travel Expenses	300,000
Freight	<u>300,000</u>
Total	2,000,000

Attachment 3, Form 1120S, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	70,480
Cost of Service	<u>628,265</u>
Total	698,745

Attachment 4, Form 1120S, Page 3, Sch K, Line 9, Deductions related to Portfolio Income (Loss) (ItemizedDeductionsPortfolioIncomeLossStatement)

Deductions from Investment Fees	188,732
Deductions from Portfolio Management	<u>188,733</u>
Total	377,465

Attachment 5, Form 1120S, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaid Expenses	17,828	33,681
Unbilled Revenue	612,886	1,724,222
Intercompany Advances	225,293	24,896
Other	<u>0</u>	<u>2,637,012</u>
Total	856,007	4,419,811

Attachment 6, Form 1120S, Page 4, Sch L, Line 9, Other investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Cash Value – Officer's Life, Net	<u>102,065,661</u>	<u>102,471,976</u>
Total	102,065,661	102,471,976

Attachment 7, Form 1120S, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Deferred Comp.		205,651
Payroll Taxes Payable		16,716
Due to Broker	726,483	

Test Case - Do Not Process

Golden Bridge Detailing Service, Inc.

11-0000008

Deferred Revenue	244,803	
Pension	(1,534,505)	
Insurance		576,980
Accrued Expenses	<u>1,029,197</u>	<u>55,162</u>
Total	465,978	854,509

Repeat Group 1, Form 1120S, Page 4, Sch M-1, Line 2, Taxable Income Not Recorded on Books
(IncNotRecordedItemized)

OID on Treasury Strips	7,217
Miscellaneous	<u>939,146</u>
Total	946,363

Repeat Group 2, Form 1120S, Page 4, Sch M-1, Line 3, Expenses Recorded on Books, But Not Deducted
on Return (ItemizedExpenseNotDeducted)

Pension Profit Sharing Plan Adj	500
Accrued Expenses	<u>444,860</u>
Total	445,360

Repeat Group 3, Form 1120S, Page 4, Sch M-1, Line 6, Deductions on Return Not Charged Against Book
Income (ItemizedDeductionNotCharged)

Prior RAR Adjustments	<u>1,368,088</u>
Total	1,368,088

Attachment 8, Form 8283, Section A, Part 1, Information on Donated Property (FairMarketValueStatement)

Fair Market Value (FMV) Statement: The fair market value of the Industrial Sized Brushless and Waterless Car
Waxer is reduced because the 50% limit, instead of the 30% limit, was chosen. (FMV) \$6,500 – (Adj Basis)
\$5,000 = (Appreciation) \$1,500.

Test Case - Do Not Process

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**
► **See separate instructions.**

2004

For calendar year 2004, or tax year beginning , 2004, and ending , 20

A Effective date of S election	Use the IRS label. Otherwise, print or type.	Name	C Employer identification number :	
		Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)		D Date incorporated
		City or town, state, and ZIP code		
B Business code number (see pages 31-33 of the Insts.)			E Total assets (see page 12 of instructions) \$	

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**G** Enter number of shareholders in the corporation at end of the tax year ►**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ►	1c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (attach schedule)			5
	6 Total income (loss). Add lines 3 through 5. ►			6
Deductions (see page 13 of the instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14a Depreciation (attach Form 4562)	14a		
	b Depreciation claimed on Schedule A and elsewhere on return	14b		
	c Subtract line 14b from line 14a			14c
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach schedule)			19
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 ►			20	
21 Ordinary business income (loss). Subtract line 20 from line 6			21	
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see page 17 of the instructions for additional taxes)			22c
	23 Payments: a 2004 estimated tax payments and amount applied from 2003 return	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached. ► <input type="checkbox"/>			24
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount of line 26 you want: Credited to 2005 estimated tax ► Refunded ►			27	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Test Case - Do Not Process

Schedule A Cost of Goods Sold (see page 17 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see page 18 of instructions)

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ (b) Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.

	Shareholders' Pro Rata Share Items	Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach schedule) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a 3c	
	4 Interest income	4
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b	
	6 Royalties	6
	7 Net short-term capital gain (loss)	7
	8a Net long-term capital gain (loss) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach schedule) 8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (attach schedule)	10	

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Form 1120S (2004)

Page **3**

Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Deductions related to portfolio income (<i>attach schedule</i>)	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type (2) Amount	12d(2)	
	e Other deductions (<i>attach schedule</i>)	12e	
Credits & Credit Recapture	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits	13d	
	e Other rental credits	13e	
	f Credit for alcohol used as fuel (<i>attach Form 6478</i>)	13f	
	g Other credits and credit recapture (<i>attach schedule</i>)	13g	
	Foreign Transactions	14a Name of country or U.S. possession	
b Gross income from all sources		14b	
c Gross income sourced at shareholder level		14c	
<i>Foreign gross income sourced at corporate level:</i>			
d Passive		14d	
e Listed categories (<i>attach schedule</i>)		14e	
f General limitation		14f	
<i>Deductions allocated and apportioned at shareholder level:</i>			
g Interest expense		14g	
h Other		14h	
<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
i Passive		14i	
j Listed categories (<i>attach schedule</i>)		14j	
k General limitation		14k	
<i>Other information:</i>			
l Foreign taxes paid		14l	
m Foreign taxes accrued		14m	
n Reduction in taxes available for credit (<i>attach schedule</i>)		14n	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach schedule</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach schedule</i>)		
	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e	

Form **1120S** (2004)

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Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (<i>attach schedule</i>)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (<i>attach schedule</i>)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (<i>attach schedule</i>)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (<i>attach schedule</i>)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (<i>attach schedule</i>)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (<i>attach schedule</i>)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return			
1	Net income (loss) per books	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):	a	Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l or (14m) (itemize):	6	Deductions included on Schedule K, lines 1 through 12, and 14l or (14m), not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Travel and entertainment \$	7	Add lines 5 and 6,
4	Add lines 1 through 3,	8	Income (loss) (Schedule K, line 17e). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		



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SCHEDULE D (Form 1120S)

Capital Gains and Losses and Built-In Gains

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120S.

▶ See separate instructions.

2004

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37				2
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824				3
4	Combine lines 1 through 3 in column (f)				4
5	Tax on short-term capital gain included on line 21 below				5 ()
6	Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10				6

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37				8
9	Long-term capital gain or (loss) from like-kind exchanges from Form 8824.				9
10	Capital gain distributions				10
11	Combine lines 7 through 10 in column (f)				11
12	Tax on long-term capital gain included on line 21 below				12 ()
13	Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8 or 10				13

Part III Built-In Gains Tax (See instructions **before** completing this part.)

14	Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).	14	
15	Taxable income (attach computation schedule)	15	
16	Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 7 of Schedule B	16	
17	Section 1374(b)(2) deduction	17	
18	Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21.	18	
19	Enter 35% of line 18	19	
20	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years.	20	
21	Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V Schedule D (Form 1120S) 2004



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Test Case - Do Not Process

Form **4562**Department of the Treasury
Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Test Case - Do Not Process

Form 4562 (2004)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See page 8 of the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	



Test Case - Do Not Process

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2004Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)						9

Part II Ordinary Gains and Losses

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7						11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b

For Paperwork Reduction Act Notice, see page 7 of the instructions.

Cat. No. 130861

Form **4797** (2004)

Test Case - Do Not Process

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
	A		
	B		
	C		
	D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
	a Depreciation allowed or allowable from line 22	25a			
	b Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
	a Additional depreciation after 1975 (see instructions)	26a			
	b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
	c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
	d Additional depreciation after 1969 and before 1976	26d			
	e Enter the smaller of line 26c or 26d	26e			
	f Section 291 amount (corporations only)	26f			
	g Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
	a Soil, water, and land clearing expenses	27a			
	b Line 27a multiplied by applicable percentage (see instructions)	27b			
	c Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
	a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
	b Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
	a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
	b Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	



Test Case - Do Not Process

Form **8082**
(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

► See separate instructions.

OMB No. 1545-0790

Attachment
Sequence No. **84**

Identifying number

Part I General Information

1 Check boxes that apply: (a) <input type="checkbox"/> Notice of inconsistent treatment (b) <input type="checkbox"/> Administrative adjustment request (AAR)	
2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No	
3 Check applicable box to identify type of pass-through entity: (a) <input type="checkbox"/> Partnership (b) <input type="checkbox"/> Electing large partnership (c) <input type="checkbox"/> S corporation (d) <input type="checkbox"/> Estate (e) <input type="checkbox"/> Trust (f) <input type="checkbox"/> REMIC	
4 Identifying number of pass-through entity	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code of pass-through entity	7 Internal Revenue Service Center where pass-through entity filed its return
	8 Tax year of pass-through entity / / to / /
	9 Your tax year / / to / /

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
	Amount of item	Treatment of item			
10					
11					
12					
13					

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

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Form 8082 (Rev. 1-2000)

[illegible]

Test Case - Do Not Process

Form **8283**
(Rev. December 2004)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, and mileage)
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were placed on a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

a Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If an agreement between the donor and donee places conditions on any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Yes	No

Test Case - Do Not Process

Form 8283 (Rev. 12-2004)

Page **2**

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

☐ Art* (contribution of \$20,000 or more)☐ Other Real Estate☐ Computer Equipment☐ Art (contribution of less than \$20,000)☐ Collectibles**☐ Other☐ Qualified Conservation Contribution☐ Intellectual Property (patents, etc.)

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include collections of coins, stamps, books, gems, or jewelry, but not art.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
				(h) Amount claimed as a deduction	(i) Average trading price of securities
A					
B					
C					
D					

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign**Here**

Signature ►

Title ►

Date of appraisal ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ► (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Test Case - Do Not Process

Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation ▶ See instructions on back. ▶ Attach to Form 1065, Form 1065-B, or Form 1120S.	OMB No. 1545-1186 2004
Department of the Treasury Internal Revenue Service	Name	Employer identification number

1	Show the kind and location of each property. See page 2 for additional properties.
A	.....
B	.....
C	.....
D	.....

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	2			
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4			
5	Cleaning and maintenance	5			
6	Commissions	6			
7	Insurance	7			
8	Legal and other professional fees	8			
9	Interest	9			
10	Repairs	10			
11	Taxes	11			
12	Utilities	12			
13	Wages and salaries	13			
14	Depreciation (see instructions)	14			
15	Other (list) ▶	15			
16	Total expenses for each property. Add lines 3 through 15	16			
17	Total gross rents. Add gross rents from line 2, columns A through H	17			
18	Total expenses. Add total expenses from line 16, columns A through H.	18	()
19	Net gain (loss) from Form 4797, Part II, line 18, from the disposition of property from rental real estate activities	19			
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a			
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:				
(1) Name		(2) Employer identification number			
.....				
.....				
.....				
21	Net income (loss) from rental real estate activities. Combine lines 17 through 20a. Enter the result here and on: ● Form 1065 or 1120S: Schedule K, line 2, or ● Form 1065-B: Part I, line 4	21			

Test Case - Do Not Process

1	Show the kind and location of each property.
E	.....
F	.....
G	.....
H	.....

		Properties							
		E	F	G			H		
Rental Real Estate Income									
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance.	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees.	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ▶								
	.....	15							
								
16	Total expenses for each property. Add lines 3 through 15	16							



Test Case - Do Not Process

Form **8881**
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.

OMB No. 1545-1810

2004

Attachment
Sequence No. **130**

Identifying number

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1			
2	Enter one-half of line 1	2			
3	Form 8881 credits from pass-through entities: If you are a— a Shareholder b Partner Then enter the Form 8881 credits from— Schedule K-1 (Form 1120S) box 13, code G, H, or V Schedule K-1 (Form 1065) box 15, code G, H, or U	3			
4	Add lines 2 and 3	4			
5	Current year credit. Enter the smaller of line 4 or \$500	5			

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 43 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	6			
7	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	7			
8	Add lines 6 and 7	8			
9a	Foreign tax credit	9a			
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	9b			
c	Possessions tax credit (Form 5735, line 17 or 27)	9c			
d	Credit for fuel from a nonconventional source	9d			
e	Qualified electric vehicle credit (Form 8834, line 20)	9e			
f	Add lines 9a through 9e	9f			
10	Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10			
11	Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-	11			
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12			
13	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	13			
14	Enter the greater of line 12 or line 13	14			
15	Subtract line 14 from line 10. If zero or less, enter -0-	15			
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions	16			

6711

Final K-1

☐ Amended K-1

OMB No. 1545-0130

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 20__

2004

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number:

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return:

D ☐ Tax shelter registration number, if any _____

E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

F Shareholder's identifying number:

G Shareholder's name, address, city, state and ZIP code

H Shareholder's percentage of stock ownership for tax year %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	
---	---------------------------------	--

13 Credits & credit recapture

2 Net rental real estate income (loss)

3 Other net rental income (loss)

4 Interest income

5a Ordinary dividends

5b Qualified dividends

14	Foreign transactions
-----------	----------------------

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Collectibles (28%) gain (loss)

8c Unrecaptured section 1250 gain

9 Net section 1231 gain (loss)

10	Other income (loss)	
----	---------------------	--

15	Alternative minimum tax (AMT) items
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11 Section 179 deduction

16	Items affecting shareholder basis
-----------	-----------------------------------

12	Other deductions
-----------	------------------

17 Other information

* See attached statement for additional information.

Schedule K-1 (Form 1120S) 2004

TEST SCENARIO 9**FORMS REQUIRED:** 1120S, Sch K-1, 4562, 5471, Sch J (5471), Sch M (5471), 5472**ATTACHMENTS:**

ItemizedOtherIncomeLossSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule

BINARY ATTACHMENTS: None**OTHER:** Practitioner PIN**HEADER INFO:**

MultipleSoftwarePackagesUsed: No
Originator: **EFIN:** Self-select
Type: ERO
NameControl: TREE
PractitionerPIN: **EFIN** – Self-select, **PIN** – Self-select,
PIN Entered by – ERO
Officer: **Name:** Talbert Oaks
Title: President
Phone: 886-555-1212
EmailAddress:
DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Tree Toppers, Inc.
TAXPAYER EIN: 11-0000009
TAX PERIOD: Calendar Year

ADDRESS: 39 Any Street
Anytown, OK 74002

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeLossSchedule)

Miscellaneous Income	<u>420,200</u>
Total	420,200

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule2)

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	6,625,923
Professional Expenses	1,376,350
Workers Compensation	725,013
Supplies	914,685
Postage	212,652
Transportation	1,327,085
Miscellaneous	<u>1,403,559</u>
Total	20,140,029

Attachment 3, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	70,480
Cost of Service	<u>1,599,205,984</u>
Total	1,599,276,464

Attachment 4, Page 3, Sch K, Line 10, Other Deductions (ItemizedOtherDeductionsSchedule2)

Deductions from ABC LLC	<u>320,210</u>
Total	320,210

Attachment 5, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepays & Deposits	<u>2,700,000</u>	<u>2,300,000</u>
Total	2,700,000	2,300,000

Attachment 6, Page 4, Sch L, Line 9, Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
ABC LLC	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	<u>975,400</u>	<u>355,484</u>
Total	1,180,400	600,484

Attachment 7, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Expenses	<u>10,500,600</u>	<u>23,100,999</u>
Total	10,500,600	23,100,999

Attachment 8, Page 4, Sch L, Line 21, Other Liabilities (OtherLiabilitiesBOY and OtherLiabilitiesEOY)

	Beginning	Ending
Deferred Compensation		<u>1,700,900</u>
Total		1,700,900

Repeat Group 1, Page 4, Sch M-1, Line 2, Taxable Income not recorded on books
(IncmNotRecordedItemized)

Loss from ABC, LLC	<u>(200)</u>
Total	(200)

Repeat Group 2, Page 4, Sch M-1, Line 3, Expenses on books not deducted in return
(ItemizedExpenseNotDeducted)

Bonuses	1,960,100
Non-Deductible Expenses	<u>491,410</u>
Total	2,451,510

Repeat Group 3, Page 4, Sch M-1, Line 6, Deductions on return not charged on books
(ItemizedDeductionNotCharged)

Professional Fees	<u>980,050</u>
Total	980,050

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**
► **See separate instructions.**

2004

For calendar year 2004, or tax year beginning , 2004, and ending , 20

A Effective date of S election	Use the IRS label. Otherwise, print or type.	Name	C Employer identification number
B Business code number (see pages 31-33 of the Insts.)		Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)	D Date incorporated
		City or town, state, and ZIP code	E Total assets (see page 12 of instructions) \$

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**G** Enter number of shareholders in the corporation at end of the tax year ►**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ►	1c	
	2 Cost of goods sold (Schedule A, line 8)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (attach schedule)			5	
	6 Total income (loss). Add lines 3 through 5. ►			6	
Deductions (see page 13 of the instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	
	13 Interest			13	
	14a Depreciation (attach Form 4562)	14a			
	b Depreciation claimed on Schedule A and elsewhere on return	14b			
	c Subtract line 14b from line 14a			14c	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach schedule)			19	
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 ►			20		
21 Ordinary business income (loss). Subtract line 20 from line 6			21		
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see page 17 of the instructions for additional taxes)			22c	
	23 Payments: a 2004 estimated tax payments and amount applied from 2003 return	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached. ► <input type="checkbox"/>			24	
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount of line 26 you want: Credited to 2005 estimated tax ► Refunded ►			27		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Schedule A Cost of Goods Sold (see page 17 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶ _____

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see page 18 of instructions)

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ _____		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ _____ (b) Product or service ▶ _____		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$ _____		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.

Shareholders' Pro Rata Share Items		Total amount	
1	Ordinary business income (loss) (page 1, line 21)	1	
2	Net rental real estate income (loss) (attach Form 8825)	2	
3a	Other gross rental income (loss) 3a		
b	Expenses from other rental activities (attach schedule) 3b		
c	Other net rental income (loss). Subtract line 3b from line 3a 3c		
4	Interest income 4		
5	Dividends: a Ordinary dividends 5a		
b	Qualified dividends 5b		
6	Royalties 6		
7	Net short-term capital gain (loss) 7		
8a	Net long-term capital gain (loss) 8a		
b	Collectibles (28%) gain (loss) 8b		
c	Unrecaptured section 1250 gain (attach schedule) 8c		
9	Net section 1231 gain (loss) (attach Form 4797) 9		
10	Other income (loss) (attach schedule) 10		

Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Deductions related to portfolio income (<i>attach schedule</i>)	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type (2) Amount	12d(2)	
	e Other deductions (<i>attach schedule</i>)	12e	
Credits & Credit Recapture	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits	13d	
	e Other rental credits	13e	
	f Credit for alcohol used as fuel (<i>attach Form 6478</i>)	13f	
	g Other credits and credit recapture (<i>attach schedule</i>)	13g	
	Foreign Transactions	14a Name of country or U.S. possession	
b Gross income from all sources		14b	
c Gross income sourced at shareholder level		14c	
<i>Foreign gross income sourced at corporate level:</i>			
d Passive		14d	
e Listed categories (<i>attach schedule</i>)		14e	
f General limitation		14f	
<i>Deductions allocated and apportioned at shareholder level:</i>			
g Interest expense		14g	
h Other		14h	
<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
i Passive		14i	
j Listed categories (<i>attach schedule</i>)		14j	
k General limitation		14k	
<i>Other information:</i>			
l Foreign taxes paid		14l	
m Foreign taxes accrued		14m	
n Reduction in taxes available for credit (<i>attach schedule</i>)		14n	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach schedule</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach schedule</i>)		
	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e	

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (<i>attach schedule</i>)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (<i>attach schedule</i>)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (<i>attach schedule</i>)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (<i>attach schedule</i>)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (<i>attach schedule</i>)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (<i>attach schedule</i>)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1	Net income (loss) per books	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):	a	Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l or (14m) (itemize):	6	Deductions included on Schedule K, lines 1 through 12, and 14l or (14m), not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Travel and entertainment \$	7	Add lines 5 and 6,
4	Add lines 1 through 3,	8	Income (loss) (Schedule K, line 17e). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		



**SCHEDULE N
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

▶ Attach to Form 1120, 1120-IC-DISC, 1120-L,
1120-PC, 1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

2004

Name

Employer identification number (EIN)

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity.		
b Enter the number of Forms 8858 attached to the tax return ▶		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required attachment.		
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b Enter the number of Forms 5471 attached to the tax return ▶		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a At any time during the 2004 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		
b If "Yes," enter the name of the foreign country ▶		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	

**Information Return of U.S. Persons With
Respect To Certain Foreign Corporations**OMB No. 1545-0704
Attachment
Sequence No. **121**

(Rev. December 2004)

Department of the Treasury
Internal Revenue Service

► See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning , 20 , and ending , 20**File In Duplicate**
(see **When and Where
To File** on page 1 of
the instructions)

Name of person filing this return

A Identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

B Category of filer (See page 1 of the instructions. Check applicable
box(es)):1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

City or town, state, and ZIP code

C Enter the total percentage of the foreign corporation's voting stock
you owned at the end of its annual accounting period %

Filer's tax year beginning , 20 , and ending , 20

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated
in U.S. dollars unless otherwise indicated.**1a** Name and address of foreign corporation**b** Employer identification number, if any**c** Country under whose laws incorporated**d** Date of incorporation**e** Principal place of business**f** Principal business activity
code number**g** Principal business activity**h** Functional currency**2** Provide the following information for the foreign corporation's accounting period stated above.**a** Name, address, and identifying number of branch office or agent (if any) in
the United States**b** If a U.S. income tax return was filed, enter:

(i) Taxable income or (loss)

(ii) U.S. income tax paid
(after all credits)**c** Name and address of foreign corporation's statutory or resident agent in
country of incorporation**d** Name and address (including corporate department, if applicable) of
person (or persons) with custody of the books and records of the foreign
corporation, and the location of such books and records, if different**Schedule A Stock of the Foreign Corporation****Part I—All Classes of Stock**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

Part II—Additional Information for Preferred Stock(To be completed **only** by Category 1 filers for foreign personal holding companies.)

(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a).)	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative

[illegible]

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest.	5	
	6 Gross rents, royalties, and license fees	6	
	7 Net gain or (loss) on sale of capital assets	7	
8 Other income (attach schedule)	8		
9 Total income (add lines 3 through 8)	9		
Deductions	10 Compensation not deducted elsewhere	10	
	11 Rents, royalties, and license fees	11	
	12 Interest.	12	
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes).	16	
	17 Total deductions (add lines 10 through 16)	17	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (See page 5 of instructions.)

(a) Name of country or U.S. possession	Amount of tax		
	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1 U.S.			
2			
3			
4			
5			
6			
7			
8 Total			

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash	1		
2a Trade notes and accounts receivable	2a		
b Less allowance for bad debts	2b	()	()
3 Inventories	3		
4 Other current assets (attach schedule)	4		
5 Loans to shareholders and other related persons	5		
6 Investment in subsidiaries (attach schedule)	6		
7 Other investments (attach schedule)	7		
8a Buildings and other depreciable assets	8a		
b Less accumulated depreciation	8b	()	()
9a Depletable assets	9a		
b Less accumulated depletion	9b	()	()
10 Land (net of any amortization)	10		
11 Intangible assets:			
a Goodwill	11a		
b Organization costs	11b		
c Patents, trademarks, and other intangible assets	11c		
d Less accumulated amortization for lines 11a, b, and c	11d	()	()
12 Other assets (attach schedule)	12		
13 Total assets	13		
Liabilities and Shareholders' Equity			
14 Accounts payable	14		
15 Other current liabilities (attach schedule)	15		
16 Loans from shareholders and other related persons	16		
17 Other liabilities (attach schedule)	17		
18 Capital stock:			
a Preferred stock	18a		
b Common stock	18b		
19 Paid-in or capital surplus (attach reconciliation)	19		
20 Retained earnings	20		
21 Less cost of treasury stock	21	()	()
22 Total liabilities and shareholders' equity	22		

Schedule G Other Information

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ☐ ☐
If "Yes," see page 5 of the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust? ☐ ☐
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? ☐ ☐
If "Yes," attach Form 8858 for each entity.

Schedule H Current Earnings and Profits (See page 5 of the instructions.)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account			1
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
a	Capital gains or losses			
b	Depreciation and amortization			
c	Depletion			
d	Investment or incentive allowance			
e	Charges to statutory reserves			
f	Inventory adjustments			
g	Taxes			
h	Other (attach schedule)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b
c	Combine lines 5a and 5b			5c
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))			5d

Enter exchange rate used for line 5d ►

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of instructions.)

1	Subpart F income (line 40b, Worksheet A in the instructions)	1
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4
5	Factoring income	5
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	6
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7
8	Exchange gain or (loss) on a distribution of previously taxed income	8

Yes No

- Was any income of the foreign corporation blocked? ☐ ☐
- Did any such income become unblocked during the tax year (see section 964(b))? ☐ ☐
- If the answer to either question is "Yes," attach an explanation.



**SCHEDULE J
(Form 5471)**(Rev. December 2004)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

OMB No. 1545-0704

► Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			<i>(i)</i> Earnings Invested in U.S. Property	<i>(ii)</i> Earnings Invested in Excess Passive Assets	<i>(iii)</i> Subpart F Income	
1 Balance at beginning of year						
2a Current year E&P						
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2004)



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**SCHEDULE M
(Form 5471)**(Rev. December 2004)
Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

► **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 10 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ►

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of property rights (patents, trademarks, etc.) .					
3 Compensation received for tech- nical, managerial, engineering, construction, or like services .					
4 Commissions received . .					
5 Rents, royalties, and license fees received					
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . .					
7 Interest received					
8 Premiums received for insur- ance or reinsurance					
9 Add lines 1 through 8 . . .					
10 Purchases of stock in trade (inventory)					
11 Purchases of tangible property other than stock in trade . .					
12 Purchases of property rights (patents, trademarks, etc.) .					
13 Compensation paid for tech- nical, managerial, engineering, construction, or like services.					
14 Commissions paid					
15 Rents, royalties, and license fees paid					
16 Dividends paid					
17 Interest paid					
18 Add lines 10 through 17 . .					
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions .					
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions .					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2004)



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**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**
(Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0805

For tax year of the reporting corporation beginning and ending

Note: Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (See instructions.) All reporting corporations must complete Part I.

1a Name of reporting corporation		1b Employer identification number	
Number, street, and room or suite no. (if a P.O. box, see instructions)		1c Total assets	
City or town, state, and ZIP code (If a foreign address, see instructions.)		\$	
1d Principal business activity ▶		1e Principal business activity code ▶	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472		1g Total number of Forms 5472 filed for the tax year	
\$		\$	
1i Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	1j Country of incorporation	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1l Principal country(ies) where business is conducted
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation . . . ▶ <input type="checkbox"/>			

Part II 25% Foreign Shareholder (See instructions.)

1a Name and address of direct 25% foreign shareholder			1b U.S. identifying number, if any
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
2a Name and address of direct 25% foreign shareholder			2b U.S. identifying number, if any
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder			3b U.S. identifying number, if any
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder			4b U.S. identifying number, if any
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (See instructions.)Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party		1b U.S. identifying number, if any
1c Principal business activity ▶		1d Principal business activity code ▶
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder		
1f Principal country(ies) where business is conducted	1g Country(ies) under whose laws the related party files an income tax return as a resident	

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party

Caution: *Part IV must be completed if the "foreign person" box is checked in the heading for Part III.*
If estimates are used, check here ☐ . (See instructions.)

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ►	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ►	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party

Describe these transactions on an attached separate sheet and check here. ☐ (See instructions.)

Part VI Additional Information

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If "No," do not complete b and c below.			
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?		
		<input type="checkbox"/> Yes	<input type="checkbox"/> No

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Changes to Note

Lines 1h and 2 have been added to Part I of the form. All reporting corporations must complete line 1h and consider line 2.

Purpose of Form

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party. See **Definitions** below.

Definitions

Reporting corporation. A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

25% foreign owned. A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

25% foreign shareholder. Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation **or**

- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of **25% foreign shareholder** above.

Reportable transaction. A reportable transaction is:

- Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign currency) was the sole consideration paid or received during the reporting corporation's tax year **or**
- Any transaction or group of transactions listed in Part IV, if:

1. Any part of the consideration paid or received was not monetary consideration **or**
2. If less than full consideration was paid or received.

TEST SCENARIO 10**FORMS REQUIRED:** 1120S, Sch K-1, 4562, 4797, 8865, Sch O (8865), Sch K-1 (8865)**ATTACHMENTS:**

ItemizedOtherIncomeLossSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule

BINARY ATTACHMENTS: None**NO ENTRY FIELDS:** Form 8865, Line 8a, Functional Currency**OTHER:** Practitioner PIN**HEADER INFO:**

Originator: **MultipleSoftwarePackagesUsed:** No
EFIN: Self-select
Type: ERO
NameControl: PACK
PractitionerPIN: **EFIN** – Self-select, **PIN** – Self-select,
PIN Entered by – ERO

Officer: **Name:** Hans Dolly
Title: Chief Executive Officer
Phone: 887-555-1212
EmailAddress:
DateSigned: Self-select

PREPARED BY: Electronic Tax Filers, Inc. 999-06-0007, 11-0000011
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

TAXPAYER NAME: Pack & Move Incorporated
TAXPAYER EIN: 11-0000010
TAX PERIOD: Fiscal Year 04/01/03 – 03/31/04

ADDRESS: 40 Any Street
Anytown, IA 52544

Attachment 1, Page 1, Line 5, Other Income (ItemizedOtherIncomeLossSchedule)

Miscellaneous Income	<u>84,820,790</u>
Total	84,820,790

Attachment 2, Page 1, Line 19, Other Deductions (ItemizedOtherDeductionsSchedule2)

Dues and Subscriptions	13,932,765
Communications	4,925,702
Employment Expenses	1,763,530
Utilities & Telephone	932,765
Travel	16,625,923
Professional Expenses	11,376,350
Workers Compensation	5,858,746
Supplies	6,914,685
Postage	212,652
Transportation	21,327,085
Miscellaneous	<u>13,130,827</u>
Total	97,001,030

Attachment 3, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Depreciation	95,094,124
Allocation of Cost of Goods Sold	270,480
Cost of Service	<u>135,290,473</u>
Total	230,655,077

Attachment 4, Page 3, Sch K, Line 10, Other Deductions (ItemizedOtherDeductionsSchedule)

Deductions from ABC LLC	<u>9,099,724</u>
Total	9,099,724

Attachment 5, Page 4, Sch L, Line 6, Other current assets (ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepays & Deposits	<u>582,977,903</u>	<u>164,993,893</u>
Total	582,977,903	164,993,893

Attachment 6, Page 4, Sch L, Line 9, Other Investments (ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
EFILE LLC	149,749,547	37,937,837
1120 INC	198,654,945	78,440,109
1120S FILE LLC	<u>91,588,407</u>	<u>43,689,054</u>
Total	439,992,899	160,067,000

Attachment 7, Page 4, Sch L, Line 14, Other Assets (ItemizedOtherAssetsSchedule)

	Beginning	Ending
Mortgages and Notes Receivable	79,840,873	11,630,971
Capital Leases	3,841,803	
Prepaid Commissions	<u>80,500,600</u>	<u>16,100,999</u>

Total	164,183,276	27,731,970
-------	-------------	------------

Attachment 8, Page 4, Sch L, Line 18, Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Expenses	<u>1,360,057,720</u>	<u>932,691,230</u>
Total	1,360,057,720	932,691,230

Attachment 9, Page 4, Sch L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	<u>357,533,671</u>	<u>77,986,049</u>
Total	357,533,671	77,986,049

Repeat Group 1, Page 4, Sch M-1, Line 2, Taxable Income not recorded on books
(IncMNotRecordedItemized)

Miscellaneous	<u>7,979,829</u>
Total	7,979,829

Repeat Group 2, Page 4, Sch M-1, Line 3, Expenses on books not deducted in return
(ItemizedExpenseNotDeducted)

Translation Adjustment	<u>2,647,716</u>
Total	2,647,716

Attachment 10, Form 8865, Sch B, Line 7, Itemized Other Income Loss Schedule
(ItemizedOtherIncomeLossSchedule)

Interest Income	<u>12,900</u>
Total	12,900

Attachment 11, Page 5, Form 8865 Sch L, Line 6, Other current assets
(OtherCurrentAssets)

	Beginning	Ending
Prepays & Deposits	<u>1,083,000</u>	
Total	1,083,000	

Attachment 12, Page 5, Form 8865, Sch L, Line 13, Other Assets (OtherAssets)

	Beginning	Ending
Prepaid Commissions	<u>2,262,195</u>	<u>3,868,628</u>
Total	2,262,195	3,868,628

Attachment 13, Page 5, Form 8865, Sch L, Line 17, Other Current Liabilities
(OtherCurrentLiabilities)

	Beginning	Ending
Accrued Expenses	<u>3,704,000</u>	<u>3,892,000</u>
Total	3,704,000	3,892,000

Attachment 14, Page 5, Form 8865, Sch L, Line 20, Other Liabilities (OtherLiabilities)

	Beginning	Ending
Loans From Pack & Move Inc.		10,642,318
Deferred Compensation	<u>5,610,000</u>	<u>4,878,682</u>
Total	5,610,000	15,521,000

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**

► **See separate instructions.**

2004

For calendar year 2004, or tax year beginning , 2004, and ending , 20

A Effective date of S election	Use the IRS label. Otherwise, print or type.	Name	C Employer identification number :	
		Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)		D Date incorporated
		City or town, state, and ZIP code		
B Business code number (see pages 31–33 of the Insts.)			E Total assets (see page 12 of instructions) \$	

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**G** Enter number of shareholders in the corporation at end of the tax year ►**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ►	1c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (attach schedule)			5
	6 Total income (loss). Add lines 3 through 5. ►			6
Deductions (see page 13 of the instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14a Depreciation (attach Form 4562)	14a		
	b Depreciation claimed on Schedule A and elsewhere on return	14b		
	c Subtract line 14b from line 14a			14c
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach schedule)			19
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 ►			20	
21 Ordinary business income (loss). Subtract line 20 from line 6			21	
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see page 17 of the instructions for additional taxes)			22c
	23 Payments: a 2004 estimated tax payments and amount applied from 2003 return	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached. ► <input type="checkbox"/>			24
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount of line 26 you want: Credited to 2005 estimated tax ► Refunded ►			27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Schedule A Cost of Goods Sold (see page 17 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see page 18 of instructions)

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ (b) Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.

Shareholders' Pro Rata Share Items		Total amount	
1	Ordinary business income (loss) (page 1, line 21)	1	
2	Net rental real estate income (loss) (attach Form 8825)	2	
3a	Other gross rental income (loss) 3a		
b	Expenses from other rental activities (attach schedule) 3b		
c	Other net rental income (loss). Subtract line 3b from line 3a 3c		
4	Interest income 4		
5	Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
6	Royalties 6		
7	Net short-term capital gain (loss) 7		
8a	Net long-term capital gain (loss) 8a		
b	Collectibles (28%) gain (loss) 8b		
c	Unrecaptured section 1250 gain (attach schedule) 8c		
9	Net section 1231 gain (loss) (attach Form 4797) 9		
10	Other income (loss) (attach schedule) 10		

Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Deductions related to portfolio income (<i>attach schedule</i>)	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures (1) Type (2) Amount	12d(2)	
	e Other deductions (<i>attach schedule</i>)	12e	
Credits & Credit Recapture	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits	13d	
	e Other rental credits	13e	
	f Credit for alcohol used as fuel (<i>attach Form 6478</i>)	13f	
	g Other credits and credit recapture (<i>attach schedule</i>)	13g	
	Foreign Transactions	14a Name of country or U.S. possession	
b Gross income from all sources		14b	
c Gross income sourced at shareholder level		14c	
<i>Foreign gross income sourced at corporate level:</i>			
d Passive		14d	
e Listed categories (<i>attach schedule</i>)		14e	
f General limitation		14f	
<i>Deductions allocated and apportioned at shareholder level:</i>			
g Interest expense		14g	
h Other		14h	
<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>			
i Passive		14i	
j Listed categories (<i>attach schedule</i>)		14j	
k General limitation		14k	
<i>Other information:</i>			
l Foreign taxes paid		14l	
m Foreign taxes accrued		14m	
n Reduction in taxes available for credit (<i>attach schedule</i>)		14n	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach schedule</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach schedule</i>)		
	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12e and lines 14l or 14m, whichever applies	17e	

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (<i>attach schedule</i>)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (<i>attach schedule</i>)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (<i>attach schedule</i>)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (<i>attach schedule</i>)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (<i>attach schedule</i>)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (<i>attach schedule</i>)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return			
1	Net income (loss) per books	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l or (14m) (itemize):	6	Deductions included on Schedule K, lines 1 through 12, and 14l or (14m), not charged against book income this year (itemize):
a	Depreciation \$		a Depreciation \$
b	Travel and entertainment \$		
4	Add lines 1 through 3.	7	Add lines 5 and 6.
		8	Income (loss) (Schedule K, line 17e). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21.		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		



Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-0184

2004Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)						9

Part II Ordinary Gains and Losses

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7						11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	



Form **8865****Return of U.S. Persons With Respect to
Certain Foreign Partnerships**

OMB No. 1545-1668

2004Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return. See separate instructions.**Information furnished for the foreign partnership's tax year
beginning , 2004, and ending , 20Attachment
Sequence No. **118**

Name of person filing this return			Filer's identifying number		
Filer's address (if you are not filing this form with your tax return)			A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):		
			1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>		
			B Filer's tax year beginning , 20 , and ending , 20		
C Filer's share of liabilities: Nonrecourse \$			Qualified nonrecourse financing \$		Other \$
D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:					
Name			EIN		
Address					
E Information about certain other partners (see instructions)					
(1) Name		(2) Address		(3) Identifying number	(4) Check applicable box(es)
					Category 1 Category 2 Constructive owner
F1 Name and address of foreign partnership				2 EIN (if any)	
				3 Country under whose laws organized	
4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instr.)
G Provide the following information for the foreign partnership's tax year:					
1 Name, address, and identifying number of agent (if any) in the United States			2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed:		
3 Name and address of foreign partnership's agent in country of organization, if any			4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different		
5 Were any special allocations made by the foreign partnership? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No					
6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, attached to this return (see instructions). ▶					
7 How is this partnership classified under the law of the country in which it is organized? ▶					
8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No					
9 Does this partnership meet both of the following requirements? • The partnership's total receipts for the tax year were less than \$250,000 and • The value of the partnership's total assets at the end of the tax year was less than \$600,000. } ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," do not complete Schedules L, M-1, and M-2.					
Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.				
	Signature of general partner or limited liability company member			Date	
Paid Preparer Sign and Complete Only If Form is Filed Separately.	Preparer's signature		Date	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address, and ZIP code			EIN : Phone no. ()	

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a ☐ Owns a direct interest

b ☐ Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1

Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? ☐ **Yes** ☐ **No**

Schedule A-2

Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B

Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a			
	b Less returns and allowances	1b			1c
	2 Cost of goods sold				2
	3 Gross profit. Subtract line 2 from line 1c				3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5
	6 Net gain (loss) from Form 4797, Part II, line 17				6
	7 Other income (loss) (attach statement).				7
8 Total income (loss). Combine lines 3 through 7				8	
Deductions (see page 8 of the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9
	10 Guaranteed payments to partners				10
	11 Repairs and maintenance				11
	12 Bad debts				12
	13 Rent				13
	14 Taxes and licenses				14
	15 Interest				15
	16a Depreciation (if required, attach Form 4562)	16a			
	b Less depreciation reported elsewhere on return	16b			16c
	17 Depletion (Do not deduct oil and gas depletion.)				17
	18 Retirement plans, etc.				18
	19 Employee benefit programs				19
	20 Other deductions (attach statement)				20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20.				21
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8				22	

Schedule D Capital Gains and Losses**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2
3 Short-term capital gain (loss) from like-kind exchanges from Form 8824					3
4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts					4
5 Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11					5

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6					
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37					7
8 Long-term capital gain (loss) from like-kind exchanges from Form 8824.					8
9 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts.					9
10 Capital gain distributions					10
11 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11					11

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)	1	
	2 Net rental real estate income (loss) (<i>attach Form 8825</i>)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (<i>attach statement</i>)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	7 Royalties	7	
	8 Net short-term capital gain (loss)	8	
Deductions	9a Net long-term capital gain (loss)	9a	
	b Collectibles (28%) gain (loss)	9b	
	c Unrecaptured section 1250 gain (<i>attach statement</i>)	9c	
	10 Net section 1231 gain (loss) (<i>attach Form 4797</i>)	10	
	11 Other income (loss) (<i>attach statement</i>)	11	
	12 Section 179 deduction (<i>attach Form 4562</i>)	12	
	13a Contributions	13a	
	b Deductions related to portfolio income (<i>attach statement</i>)	13b	
	c Investment interest expense	13c	
	d Section 59(e)(2) expenditures: (1) Type (2) Amount	13d(2)	
	e Other deductions (<i>attach statement</i>)	13e	
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits & Credit Recapture	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	15c	
	d Other rental real estate credits	15d	
	e Other rental credits	15e	
	f Other credits and credit recapture (<i>attach statement</i>)	15f	
Foreign Transactions	16a Name of country or U.S. possession		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	d Passive e Listed categories (<i>attach statement</i>) f General limitation	16f	
	g Interest expense h Other	16h	
	i Passive j Listed categories (<i>attach statement</i>) k General limitation	16k	
	l Foreign taxes: (1) Paid (2) Accrued	16l(2)	
	m Reduction in taxes available for credit (<i>attach statement</i>)	16m	
	17a Post-1986 depreciation adjustment	17a	
	17b Adjusted gain or loss	17b	
Alternative Minimum Tax (AMT) Items	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (<i>attach statement</i>)	17f	
	18a Tax-exempt interest income	18	
	b Other tax-exempt income	18b	
Other Information	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
	c Other items and amounts (<i>attach statement</i>)		

Schedule L **Balance Sheets per Books.** (Not required if Question G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (<i>attach statement</i>)				
7 Mortgage and real estate loans				
8 Other investments (<i>attach statement</i>)				
9a Buildings and other depreciable assets.				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization).				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (<i>attach statement</i>)				
14 Total assets.				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (<i>attach statement</i>)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (<i>attach statement</i>)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive income category		
b Listed categories (<i>attach statement</i>)		
c General limitation income category		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Question G9, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13e, and 16l(1) (or 16l(2)), not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 16l(1) (or 16l(2)) (itemize):		a Depreciation \$	
a Depreciation \$			
b Travel and entertainment \$		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Question G9, page 1, is answered "Yes.")

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize):	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize):		8 Add lines 6 and 7	
.		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the year)—see instructions				
21 Amounts loaned (enter the maximum loan balance during the year)—see instructions				



Department of the Treasury
Internal Revenue Service

Tax year beginning _____, 2004
and ending _____, 200_

► See back of form and separate instructions.

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C Partner's identifying number

D Partner's name, address, city, state, and ZIP code

E Partner's share of profit, loss, capital, and deductions:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%
Deductions	%	%

F Partner's capital account analysis:

Beginning capital account	\$ _____
Capital contributed during the year	\$ _____
Current year increase (decrease)	\$ _____
Withdrawals & distributions	\$ (_____)
Ending capital account	\$ _____

☐ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

For IRS Use Only

Final K-1

☐ Amended K-1

OMB No. 1545-1668

1 Ordinary business income (loss)

2	Net rental real estate income (loss)	
----------	--------------------------------------	--

3 Other net rental income (loss)

4 Guaranteed payments

5 Interest income

6a Ordinary dividends

6b Qualified dividends

7 Royalties

8 Net short-term capital gain (loss)

9a Net long-term capital gain (loss)

9b Collectibles (28%) gain (loss)

9c Unrecaptured section 1250 gain

10 Net section 1231 gain (loss)

11	Other income (loss)	
----	---------------------	--

12 Section 179 deduction

13 Other deductions

14 Self-employment earnings (loss)

15 Credits & credit recapture

16 Foreign transactions

17 Alternative minimum tax (AMT) items

18 Tax-exempt income and nondeductible expenses

19 Distributions

20 Other information

*See attached statement for additional information.

SCHEDULE O
(Form 8865)Department of the Treasury
Internal Revenue Service**Transfer of Property to a Foreign Partnership**
(under section 6038B)► **Attach to Form 8865. See Instructions for Form 8865.**

OMB No. 1545-1668

2004

Name of transferor

Filer's identifying number

Name of foreign partnership

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III

Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)?

► ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2004



Printed on recycled paper

TEST SCENARIO 1**FORMS REQUIRED:** 7004**WRITE-IN:**

None

BINARY ATTACHMENTS: None**OTHER:** None**BUSINESS NAME:** RAM Corporation, Inc.**BUSINESS NAME CONTROL:** RAMC**TAXPAYER EIN:** 11-0000030**TAX PERIOD:** 200410**TAX YEAR:** 2003**ADDRESS (US):** 101 Main Street
Downtown, MD 20601

Details for Form 7004**Type of return to be filed:** Form 1120-S (Form1120S)

1. a. **Extension date** (RequestedExtensionDate): July 15, 2005
Calendar Year/Non-Calendar Year(NonCalendarYearFiler): Non-Calendar Year
Tax Year Beginning (TaxPeriodBeginDate): November 1, 2003
Tax Year Ending (TaxPeriodEndDate): October 31, 2004

Testers, dates are being provided for initial ATS testing. Because 7004 will be rejected based on dates, you may also use dates from the date charts provided in pub 4164 and on the web to continue testing when these dates expire.

2. **Members of an affiliated group** (AffiliatedGroupInfo): None

3. **Tentative Tax** (TentativeTax): 0

4. **Payments and refundable credits:** None

5. **Total Payments and Credits** (TotalPaymentsAndRefundableCr): 0

6. **Balance due** (BalanceDue): 0

Signature (Practitioner PIN):**Name (Officer):** Rebecca Book**TIN:** 999-06-0002**Title (Officer):** Vice President**Address:** 46 Any Street
Anytown, NY 10005**Phone:** 301-555-1515**Date Signed (Officer):** entered by Tester

Taxpayer PIN: 12456

PIN entered by: Taxpayer

Practitioner PIN: entered by Tester

**Application for Automatic Extension of Time
To File Corporation Income Tax Return**

OMB No. 1545-0233

Name of corporation _____ Employer identification number _____

Number, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.) _____

City or town, state, and ZIP code _____

Check type of return to be filed:

- | | | | |
|--------------------------------------|--|--|---------------------------------------|
| <input type="checkbox"/> Form 990-C | <input type="checkbox"/> Form 1120-FSC | <input type="checkbox"/> Form 1120-PC | <input type="checkbox"/> Form 1120S |
| <input type="checkbox"/> Form 1120 | <input type="checkbox"/> Form 1120-H | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 1120-SF |
| <input type="checkbox"/> Form 1120-A | <input type="checkbox"/> Form 1120-L | <input checked="" type="checkbox"/> Form 1120-REIT | |
| <input type="checkbox"/> Form 1120-F | <input type="checkbox"/> Form 1120-ND | <input type="checkbox"/> Form 1120-RIC | |

- Form 1120-F filers: Check here if the foreign corporation does not maintain an office or place of business in the United States ☐

1 Request for Automatic Extension (see instructions)

- a Extension date.** I request an automatic 6-month (or, for certain corporations, 3-month) extension of time until _____, 20____, to file the income tax return of the corporation named above for ☐ calendar year 20____ or ☐ tax year beginning _____, 20____, and ending _____, 20____.
- b Short tax year.** If this tax year is for Do Not Process less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

2 Members of an affiliated group of corporations filing a consolidated return (consolidated group) (see instructions).

Name and address of each member of the affiliated group	Employer identification number

3 Tentative tax (see instructions).

4 Payments and refundable credits: (see instructions)

- | | | |
|---|-------------|---|
| a Overpayment credited from prior year. | 4a | |
| b Estimated tax payments for the tax year | 4b | |
| c Less refund for the tax year applied for on Form 4466 | 4c (|) |
| e Credit for tax paid on undistributed capital gains (Form 2439) | 4e | |
| f Credit for Federal tax on fuels (Form 4136) | 4f | |

Bal ►		4d		4e	4f

5 Total. Add lines 4d through 4f (see instructions).

6 Balance due. Subtract line 5 from line 3. **Deposit this amount using the Electronic Federal Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon** (see instructions)

Signature. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and to the best of my knowledge and belief, the statements made are true, correct, and complete.

(Signature of officer or agent) _____ (Title) _____ (Date)

TEST SCENARIO 2**FORMS REQUIRED:** 7004**WRITE-IN:**

None

BINARY ATTACHMENTS: None**OTHER:** None**BUSINESS NAME:** Modern Technologies, Inc**BUSINESS NAME CONTROL:** MODE**EIN:** 11-0000031**TAX PERIOD:** 200410**TAX YEAR:** 2003**ADDRESS (US):** 301 New Street
Newtown, ND 258204**IRS PAYMENT:** **ACH DEBIT**
RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: \$4,400
REQUESTED PAYMENT DATE: January 15, 2005
TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111
TYPE OF FORM BEING FILED: 7004

Details for Form 7004**Type of return to be filed:** Form 1120 (Form1120)

1. **a. Extension date** (RequestedExtensionDate): July 15, 2005
Calendar Year/Non-Calendar Year(NonCalendarYearFiler): Non-Calendar Year
Tax Year Beginning (TaxPeriodBeginDate): November 1, 2003
Tax Year Ending (TaxPeriodEndDate): October 31, 2004

Testers, dates are being provided for initial ATS testing. Because 7004 will be rejected based on dates, you may also use dates from the date charts provided in pub 4164 and on the web to continue testing when these dates expire.

2. **Members of an affiliated group** (AffiliatedGroupInfo):
 - a. **Name** (AffiliatedGroupName): Hottest Communications
Address (AffiliatedGroupUSAddress): 100 Mail Avenue, Uptown, OH 45324
EIN (AffiliatedGroupEIN): 11-0000043
 - b. **Name** (AffiliatedGroupName): High-Tech Solutions
Address (AffiliatedGroupUSAddress): 200 Main Street, Anytown, NC 27905
EIN (AffiliatedGroupNoEINReason): PENDING

3. Tentative Tax (TentativeTax):	5,000
4. Payments and refundable credits:	
b. Estimated tax payments (EstimatedTaxPaymentsForTY):	1,000
c. Less refund (RefundForTYAppliedForOn4466):	<u>500</u>
d. Balance (BalanceOfPayments):	500
f. Credit for Federal tax (CreditForFederalTaxOnFuels):	<u>100</u>
5. Total Payments and Credits (TotalPaymentsAndRefundableCr):	<u>600</u>
6. Balance due (BalanceDue):	4,400

Signature (Practitioner PIN):**Name (Officer):** Tom Doe**TIN:** 999-06-0018**Title (Officer):** Agent**Address (US):** 1 Right Street
Left Town, OR 97838**Phone:** 301-555-1414**Date Signed (Officer):** entered by Tester**Taxpayer PIN:** 12345**PIN entered by:** ERO**Practitioner PIN:** entered by Tester

**Application for Automatic Extension of Time
To File Corporation Income Tax Return**

OMB No. 1545-0233

Name of corporation _____ Employer identification number _____

Number, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.) _____

City or town, state, and ZIP code _____

Check type of return to be filed:

- | | | | |
|--------------------------------------|--|---|---------------------------------------|
| <input type="checkbox"/> Form 990-C | <input type="checkbox"/> Form 1120-FSC | <input type="checkbox"/> Form 1120-PC | <input type="checkbox"/> Form 1120S |
| <input type="checkbox"/> Form 1120 | <input type="checkbox"/> Form 1120-H | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 1120-SF |
| <input type="checkbox"/> Form 1120-A | <input type="checkbox"/> Form 1120-L | <input type="checkbox"/> Form 1120-REIT | |
| <input type="checkbox"/> Form 1120-F | <input type="checkbox"/> Form 1120-ND | <input type="checkbox"/> Form 1120-RIC | |

- Form 1120-F filers: Check here if the foreign corporation does not maintain an office, place or business in the United States ☐

1 Request for Automatic Extension (see instructions)

- a Extension date.** I request an automatic 6-month (or, for certain corporations, 9-month) extension of time until _____, 20____, to file the income tax return of the corporation named above for ☐ calendar year 20____ or ☐ beginning _____, 20____, and ending _____, 20____.
- b Short tax year.** If this tax year is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

2 Members of an affiliated group of corporations filing a consolidated return (consolidated group) (see instructions).

Name and address of each member of the affiliated group	Employer identification number

3 Tentative tax (see instructions).

3

4 Payments and refundable credits: (see instructions)

- | | | |
|---|-------------|---|
| a Overpayment credited from prior year. | 4a | |
| b Estimated tax payments for the tax year | 4b | |
| c Less refund for the tax year applied for on Form 4466 | 4c (|) |
| e Credit for tax paid on undistributed capital gains (Form 2439) | 4e | |
| f Credit for Federal tax on fuels (Form 4136) | 4f | |

Bal ►		4d		
		4e		
		4f		

5 Total. Add lines 4d through 4f (see instructions).

5

6 Balance due. Subtract line 5 from line 3. **Deposit this amount using the Electronic Federal Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon** (see instructions)

6

Signature. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and to the best of my knowledge and belief, the statements made are true, correct, and complete.

(Signature of officer or agent)

(Title)

(Date)

TEST SCENARIO 3**FORMS REQUIRED:** 7004**WRITE-IN:** (filingUnderRegSection160815) 'FILING UNDER REGULATION SECTION 1.6081-5'**BINARY ATTACHMENTS:** None**OTHER:** None**BUSINESS NAME:** Foreign Business One**BUSINESS NAME CONTROL:** FORE**EIN:** 11-0000033**TAX PERIOD:** 200407**TAX YEAR:** 2003**ADDRESS (Foreign):**2 Rue Street
Paris City, France**IRS PAYMENT:** None

Details for Form 7004**Type of return to be filed:** Form 1120-FSC (Form1120FSC)

1. a. **Extension date** (RequestedExtensionDate): April 15, 2005
Calendar Year/Non-Calendar Year(NonCalendarYearFiler): Non-Calendar Year
Tax Year Beginning (TaxPeriodBeginDate): August 1, 2003
Tax Year Ending (TaxPeriodEndDate): July 31, 2004

Testers, dates are being provided for initial ATS testing. Because 7004 will be rejected based on dates, you may also use dates from the date charts provided in pub 4164 and on the web to continue testing when these dates expire.

2. **Members of an affiliated group** (AffiliatedGroupInfo): NONE

3. **Tentative Tax** (TentativeTax): 10,000

4. **Payments and refundable credits:**

b. **Estimated tax payments** (EstimatedTaxPaymentsForTY): 9,000

d. **Balance** (BalanceOfPayments): 9,000

5. **Total Payments and Credits** (TotalPaymentsAndRefundableCr): 9,000

6. **Balance due** (BalanceDue): 1,000

Signature (Practitioner PIN):

Name (Officer): Jacque DuDoe

TIN: 999-06-0041

Title (Officer): President

Address (Foreign): 2222 French Street
Paris City, France

Phone: 011-44-99999-5555

Date Signed (Officer): entered by Tester

Taxpayer PIN: 23456

PIN entered by: ERO

Practitioner PIN: entered by Tester

**Application for Automatic Extension of Time
To File Corporation Income Tax Return**

OMB No. 1545-0233

Name of corporation _____ Employer identification number _____

Number, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.) _____

City or town, state, and ZIP code _____

Check type of return to be filed:

- | | | | |
|--------------------------------------|---|---|---------------------------------------|
| <input type="checkbox"/> Form 990-C | <input type="checkbox"/> Form 1120-FSC | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 1120S |
| <input type="checkbox"/> Form 1120 | <input type="checkbox"/> Form 1120-H | <input type="checkbox"/> Form 1120-POL | <input type="checkbox"/> Form 1120-SF |
| <input type="checkbox"/> Form 1120-A | <input type="checkbox"/> Form 1120-REIT | <input type="checkbox"/> Form 1120-REIT | |
| <input type="checkbox"/> Form 1120-F | <input type="checkbox"/> Form 1120-ND | <input type="checkbox"/> Form 1120-PIC | |

- Form 1120-F filers: Check here if the foreign corporation does not maintain an office or place of business in the United States ☐

1 Request for Automatic Extension (see instructions)

- a Extension date.** I request an automatic 6-month (or, for certain corporations, 3-month) extension of time until _____, 20____, to file the income tax return of the corporation named above for ☐ calendar year 20____ or ☐ tax year beginning _____, 20____, and ending _____, 20____.
- b Short tax year.** If the tax year is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

2 Members of an affiliated group of corporations filing a consolidated return (consolidated group) (see instructions).

Name and address of each member of the affiliated group	Employer identification number

3 Tentative tax (see instructions).

3

4 Payments and refundable credits: (see instructions)

- | | | |
|---|-------------|---|
| a Overpayment credited from prior year. | 4a | |
| b Estimated tax payments for the tax year | 4b | |
| c Less refund for the tax year applied for on Form 4466 | 4c (|) |
| e Credit for tax paid on undistributed capital gains (Form 2439) | 4e | |
| f Credit for Federal tax on fuels (Form 4136) | 4f | |

Bal ▶		4d		
		4e		
		4f		

5 Total. Add lines 4d through 4f (see instructions).

5

6 Balance due. Subtract line 5 from line 3. **Deposit this amount using the Electronic Federal Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon** (see instructions)

6

Signature. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and to the best of my knowledge and belief, the statements made are true, correct, and complete.

(Signature of officer or agent)

(Title)

(Date)